

V

VIADUCT.

	YEAR	PAGE
Cedar Rapids, City of, v. B. C. R. & N. et al.	1891	800
Des Moines, City of, v. Railway Companies	1880 1879	735, 736 1955, 146
Port Dodge, City of, v. C., R. I. & P. et al.	1892	802
Oskaloosa, City of, v. C., R. I. & P.	1892	708
Walnut, citizens of, v. C., R. I. & P.	1889	979

VIOLATION OF CONTRACT—See *Contract*.

W

WATER, OBSTRUCTION OF—See *Obstruction*.

Kelley W. F., Decatur county v. D. M. & K. C., changing water course	1890	885
Crozier, C. E., Oskaloosa v. B. & N. W. and C. & N. W., obstructing water	1890	869

WAREHOUSE SITE—See *Site*.

WYES.

Adams, Taylor and Montgomery Counties, citizens of v. C., B. & Q. and C., St. P. & K. C.	1888	737
Afton Junction case	1888	747
Algona, citizens of v. C., M. & St. P. and O. & N. W.	1889 1858	1890, 843
Billings v. M. & St. L. et al.	1882	559
Budd v. C. & N. W. et al.	1884	580
Burl v. C. M. & St. P.	1882	339
Central Iowa Coal Company v. D. M. & F. D. et al.	1884	514
Cox & Klerker v. C., R. I. & P. et al.	1884	591
Great Western Fuel Co. v. C. & N. W.	1887	691
Henry et al. v. B., O. R. & N. et al.	1892	528
Jones, Dr. F. C., Herndon v. C. M. & St. P. et al.	1892	850
Laurance v. C. & N. W. et al.	1885	506
Leiser v. B. C. R. & N. et al.	1880, 130	1882, 438
McClay v. C. M. & St. P. et al.	1885	548
Miller, J. D. v. C. M. & St. P. and C. & N. W.	1887	735
Montgomery County, citizens of et al. v. C., B. & Q. et al.	1888	747
Nelson, et al. v. C. & N. W. et al.	1883	696
Ossian, citizens of v. C., M. & St. P. and B. C. R. & N.	1892	708
Paullina and Sutherland, citizens of, v. C. & N. W. and C. & D.	1888, 745; 1889, 361	1891, 38
Richardson v. Central Iowa et al.	1884	579
Robinson et al. v. C. & N. W. et al.	1882	533
Rock Rapids, citizens of v. Ry. Co's.	1892	732
Seymour, citizens of v. C., M. & St. P. and C., R. I. & P.	1892	728
Smith, R. H. v. C. & N. W. and Ill. Cent.	1888	663
Sutherland and Paullina, citizens of v. C. & N. W. and C. & D.	1888, 745; 1889, 361	1891, 38
Taylor county, citizens of, et al. v. C., B. & Q., et al.	1888	747
Tri-Cities Shippers' Association v. C. & N. W. and C. M. & St. P.	1887	756

"Y" cases, see "Wyes."

TWENTY-SECOND ANNUAL REPORT

OF THE

ASSESSED VALUATION

OF

RAILROAD PROPERTY

IN THE

STATE OF IOWA,

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE

MARCH 6, 1893.

UNDER PROVISIONS OF CHAPTER 5, TITLE 10, OF THE CODE, AND CHAPTER
114, ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY.

COMPILED BY THE SECRETARY OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
G. H. RAGSDALE, STATE PRINTER.
1893.

LIST

Of the principal officers of the railroads of the State, with postoffice address.

ALMA & CENTERVILLE.

President—F. M. Drake, Centerville, Iowa.
Secretary—E. S. Benson, Marshalltown, Iowa.
General Solicitor—A. C. Daly, Marshalltown, Iowa.
Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
General Manager—C. H. Ackert, Marshalltown, Iowa.
Superintendent—J. P. O'Brien, Marshalltown, Iowa.
Auditor—E. S. Benson, Marshalltown, Iowa.

AMES & COLLEGE.

President—J. L. Stevens, Ames, Iowa.
Vice-President—D. S. Fairchild, Ames, Iowa.
Secretary—M. K. Smith, Ames, Iowa.
Treasurer—B. J. Sheldon, Ames, Iowa.
General Manager—D. S. Fairchild, Ames, Iowa.

BURLINGTON & NORTHWESTERN.

President—T. W. Barbydt, Burlington, Iowa.
Vice-President—J. T. Boney, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—J. T. Gerry, Burlington, Iowa.

BURLINGTON & WESTERN.

President—T. W. Barbydt, Burlington, Iowa.
Vice-President—C. F. Squire, Burlington, Iowa.
Secretary—R. M. Green, Burlington, Iowa.
General Superintendent—John T. Gerry, Burlington, Iowa.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

President—C. J. Ives, Cedar Rapids, Iowa.
Vice-President—Robert Williams, Cedar Rapids, Iowa.
Secretary—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer—H. H. Hollister, New York City.
Assistant Treasurer—S. S. Dorwart, Cedar Rapids, Iowa.
General Solicitor—S. N. Tracy, Burlington, Iowa.
General Superintendent—C. J. Ives, Cedar Rapids, Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
Auditor—J. C. Brooksmith, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—W. P. Brady, Cedar Rapids, Iowa, and Geo. A. Goodell, Estherville, Iowa.

CHICAGO & NORTH-WESTERN.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—M. L. Sykes, New York.
General Solicitor—William C. Goudy, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.

NAMES OF RAILROAD OFFICERS.

Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Divisions—Marcellus Hopkins, Boone, Iowa

CHICAGO, BURLINGTON & KANSAS CITY

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Morsman, St. Joseph, Mo.
General Manager—W. C. Brown, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Superintendent of Iowa Division—W. E. Cunningham Hannibal, Mo.

CHICAGO, BURLINGTON & NORTHERN.

President—George B. Harris, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Peasley, Chicago.
General Solicitor—J. W. Losey, La Crosse, Wis.
General Superintendent—J. R. Hastings, St. Paul, Minn.
Chief Engineer—S. D. Purdy, La Crosse, Wis.
Auditor—N. B. Hinkley, St. Paul, Minn.
Superintendent of Iowa Division—D. Cunningham, La Crosse, Wis.

CHICAGO, BURLINGTON & QUINCY.

President—Charles E. Perkins, Burlington, Iowa.
First Vice-President—James C. Peasley, Chicago.
Second Vice-President—George B. Harris, Chicago.
Secretary—Thomas S. Howland, Boston, Mass.
Treasurer—James C. Peasley, Chicago.
General Solicitor—J. W. Blythe, Burlington, Iowa.
General Manager—Wm. F. Merrill, Chicago.
General Superintendent—John D. Bealer, Chicago.
Chief Engineer—Edward J. Blake, Chicago.
Auditor—John L. Lathrop, Chicago.
Real Estate and Tax Agent—M. B. Walker, Chicago.
Superintendents of Iowa Divisions—Charles M. Levey, Burlington, Iowa; O. E. Stewart, Ottumwa, Iowa; John H. Duggan, Creston, Iowa.

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Vice-President—J. F. Tucker, Chicago.
Secretary—E. H. Skinner, Birmingham, Iowa.
Treasurer—E. C. Loug, St. Paul, Minn.
General Solicitor—Jesse A. Baldwin, Chicago.
General Manager—J. F. Tucker, Chicago.
General Superintendent—E. F. Potter, Ft. Madison, Iowa.
Chief Engineer—E. F. Potter, Ft. Madison, Iowa.
Auditor—Geo. H. Simmons, Chicago.

CHICAGO, IOWA & DAKOTA.

President—John Porter, Eldora, Iowa.
Vice-President—David Seer, Eldora, Iowa.
Secretary—J. D. Newcomer, Eldora, Iowa.
Treasurer—H. N. Brockway, Eldora, Iowa.
General Manager—John Porter, Eldora, Iowa.
Auditor—W. S. Porter, Eldora, Iowa.

NAMES OF RAILROAD OFFICERS.

CHICAGO, MILWAUKEE & ST. PAUL.

President—Roswell Miller, Chicago.
Vice-President—Frank S. Bond, New York.
Third Vice-President—E. P. Ripley, Chicago.
Secretary—F. M. Myers, Milwaukee.
Treasurer—F. G. Ranney, Chicago.
General Counsel—John W. Cary, Chicago.
General Solicitor—John T. Fish, Chicago.
General Manager—A. J. Earling, Chicago.
General Superintendent—W. G. Collins, Chicago.
Assistant General Superintendent—H. B. Williams, Minneapolis, Minn.
Assistant General Superintendent—E. W. McKenna, Milwaukee, Wis.
Chief Engineer—D. J. Whittemore, Chicago.
General Auditor—W. N. D. Winne, Chicago.
Tax Commissioner—Wm. S. Milligan, Milwaukee, Wis.
Superintendents of Iowa Divisions—C. A. Goodnow, Marion, Iowa; J. B. Cable, Kansas City, Mo.; J. W. Stapleton, Dubuque, Iowa; L. B. Beardsley, Sioux City, Iowa; J. R. Williams, Minneapolis, Minn.; C. A. Cogrove, Mason City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC.

President—R. B. Cable, Chicago.
Vice-Presidents—Benj. Brewster, New York; W. G. Purdy, Chicago, and H. A. Parker, Chicago.
Assistant to the President—A. Kimball, Davenport, Iowa.
Secretary and Treasurer—W. G. Purdy, Chicago.
General Counsel—Thos. F. Withrow, Chicago.
General Manager—E. St. John, Chicago.
General Superintendents—H. F. Royce, Chicago, and C. Dunlap, Topeka, Kan.
Auditor—F. W. Porter, Chicago.
Tax Commissioner—J. L. Drew, Davenport, Iowa.
Superintendents of Iowa Divisions—W. H. Stillwell, Des Moines, Iowa; H. A. White, Trenton, Mo.; C. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL & KANSAS CITY.

President—Ansel Oppenheim, St. Paul, Minn.
Vice-Presidents—C. W. Benson and Wm. L. Hoyle.
Secretary—M. C. Woodruff, Dubuque, Iowa.
Treasurer—W. B. Bend, St. Paul, Minn.
General Solicitors—J. W. Lush, C. W. Bemis and Emerson Hadley, St. Paul, Minn.
General Manager—John M. Egan, St. Paul, Minn.
Chief Engineer—H. Frenstrom, St. Paul, Minn.
Auditor—M. C. Healion, St. Paul, Minn.
Tax Commissioner—John L. Pratt, St. Paul, Minn.
Superintendents of Iowa Divisions—B. F. Eagan, Dubuque, Iowa; J. Berlingott, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA.

President—Marvin Hughitt, Chicago.
Vice-President and Treasurer—M. L. Sykes, New York, 32 Wall St.
Secretary—E. E. Woodman, St. Paul, Minn.
General Counsel—T. Wilson, St. Paul, Minn.
General Manager—E. W. Winter, St. Paul, Minn.
General Superintendent—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
Tax Commissioner—E. E. Woodman, St. Paul, Minn.
Superintendent of Iowa Divisions—H. Spencer, Mankato, Minn.

CHICAGO, SANTA FE & CALIFORNIA.

President—A. Manvel, Chicago.
First Vice-President—J. W. Reinhart, Boston.
Second Vice-President—A. A. Robinson, Topeka.
Third Vice-President—J. D. Springer, Chicago.

NAMES OF RAILROAD OFFICERS.

Comptroller—John P. Whitehead, Boston.
Auditor General—J. W. Reinhart, Boston.
Auditor—Geo. B. Howard, Chicago.
General Manager—A. A. Robinson, Topeka.
General Superintendent—H. R. Nickerson, Topeka.
Chief Engineer—James Dun, Topeka.
Tax Commissioner—E. T. Carllidge, Topeka.
Superintendent of Iowa Division—C. F. Resesque, Chicago.

*Officers of Atchison, Topeka & Santa Fe.

CROOKED CREEK RAILROAD & COAL COMPANY.

President—Walter C. Wilson, Webster City, Iowa.
Vice-President—J. Q. Burnham, Milwaukee, Wis.
Secretary—Jacob M. Funk, Webster City, Iowa.
Treasurer—Jacob M. Funk, Webster City, Iowa.
General Solicitor—J. C. Cook, Webster City, Iowa.
General Manager—Samuel McClure, Lehigh, Iowa.
Auditor—C. M. Kellogg, Lehigh, Iowa.

DES MOINES & KANSAS CITY.

President—M. V. B. Edgerly, Springfield, Mass.
Vice-President—John C. Newton, Des Moines, Iowa.
Secretary—H. P. Kauffman, Des Moines, Iowa.
Treasurer—Frederick Harris, Springfield, Mass.
General Solicitor—H. P. Kauffman, Des Moines, Iowa.
General Manager—John C. Newton, Des Moines, Iowa.
Superintendent—Theo. C. Sherwood, Des Moines, Iowa.
Auditor—Theo. C. Sherwood, Des Moines, Iowa.

DES MOINES, NORTHERN & WESTERN.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—F. C. Hubbell, Des Moines, Iowa.
Secretary—R. L. Chase, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
General Solicitor—A. B. Cummins, Des Moines, Iowa.
General Manager—L. M. Martin, Des Moines, Iowa.
General Superintendent—F. C. Hubbell, Des Moines, Iowa.
Auditor—J. M. Miller, Des Moines, Iowa.

DES MOINES UNION.

President—F. C. Hubbell, Des Moines, Iowa.
Secretary—F. M. Hubbell, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Auditor—C. G. Mitchell, Des Moines, Iowa.

DUBUQUE & RIOUX CITY.

President—Stuyvesant Fish, New York.
Vice-President—J. C. Welling, Chicago.
Secretary—A. G. Hackstaff, New York.
Treasurer—Henry DeWolf, Chicago.
General Solicitor—James Fentress, Chicago.
General Superintendent—A. W. Sullivan, Chicago.
Chief Engineer—J. T. Wallace, Chicago.
Superintendent—M. Gillespie, Dubuque, Iowa.
Tax Commissioner—L. P. Morehouse, Chicago.
Superintendents of Iowa Divisions—F. W. Quinby, Dubuque; C. K. Dixon, Cherokee.

DUKESTON & SHENANDOAH.

President—W. W. Baldwin, Burlington, Iowa.
Secretary—E. C. Murphy, Clarinda, Iowa.
Treasurer—James F. How, St. Louis, Mo.

NAMES OF RAILROAD OFFICERS.

Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
General Manager—E. C. Murphy, Clarinda, Iowa.
Auditor—J. H. Ellis, Clarinda, Iowa.

IOWA CENTRAL.

President—Russell Sage, New York.
Vice-President—E. E. Chase, New York.
Secretary and Treasurer—G. R. Morse, New York.
Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
General Solicitor—A. C. Daly, Marshalltown, Iowa.
General Manager—C. H. Eckert, Marshalltown, Iowa.
Superintendent—J. P. O'Brien, Marshalltown, Iowa.
General Auditor—E. S. Benson, Marshalltown, Iowa.

IOWA NORTHERN.

President—J. S. Wylie, Davenport, Iowa.
Vice-President—D. Ryan, Newton, Iowa.
Secretary and Treasurer—Geo. A. Goodrich, Colfax, Iowa.
Treasurer—J. S. Wylie, Davenport, Iowa.
General Superintendent—D. S. Couch, Colfax, Iowa.

IOWA RAILWAY COAL AND MANUFACTURING COMPANY.

(Same as Chicago & North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Morsman, St. Joseph, Mo.
General Manager—W. C. Brown, St. Joseph, Mo.
General Superintendent—S. E. Crane, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.

KEOKUK & WESTERN.

President—F. T. Hughes, Keokuk, Iowa.
Vice-President—G. H. Candee, Lowell, Mass.
Secretary—J. F. Elder, Keokuk, Iowa.
Treasurer—C. M. Jessy, 37 Wall street, New York.
General Solicitor—F. T. Hughes, Keokuk, Iowa.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Chief Engineer—A. C. Goodrich, Keokuk, Iowa.
Auditor—J. F. Elder, Keokuk, Iowa.

MASON CITY & FT. DODGE.

President—Wm. A. Stephens, 57 Great Northern Railway Building, St. Paul, Minn.
Secretary and Treasurer—S. T. Meservey, Ft. Dodge, Iowa.
General Manager—Chas. C. Rurdick, Mason City, Iowa.
Auditor—H. W. Eager, Mason City, Iowa.

MINNEAPOLIS & ST. LOUIS.

President and Receiver—W. H. Truesdale, Minneapolis, Minn.
Vice-President—W. A. Read, New York.
Secretary—Joseph Gaskell, Minneapolis, Minn.
Treasurer—Joseph Gaskell, Minneapolis, Minn.
General Solicitor—A. E. Clarke, Minneapolis, Minn.
General Manager—W. H. Truesdale, Minneapolis, Minn.
Superintendent—T. E. Clarke, Minneapolis, Minn.
Auditor—O. C. Post, Minneapolis, Minn.
Superintendent of Iowa Division—H. S. Holm, Ft. Dodge, Iowa.

NAMES OF RAILROAD OFFICERS.

Secretary and Treasurer—D. L. Gallup, Chicago.
General Counsel—John J. McCook, New York.
General Solicitor—Geo. R. Peck, Topeka.
Chairman of Board—Geo. C. Magoun, New York.

OMAHA & ST. LOUIS.

President—James H. Smith, 31 Nassau St., New York.
Vice-President—Henry W. Eaton, 45 Wall St., New York.
Secretary—Edward W. Sheldon, 45 Wall St., New York.
Treasurer—Henry W. Eaton, 45 Wall St., New York.
General Solicitor—Theodore Sheldon, 99 Randolph St., Chicago.
General Manager—F. M. Gault, Council Bluffs, Iowa.
Superintendent—A. E. Hushman, Stanberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.
Superintendent of Telegraph—G. C. Kinsman, Decatur, Ill.

ST. LOUIS, KEOKUK & NORTH-WESTERN.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Pensley, Chicago.
Secretary—W. C. Maxwell, Keokuk, Iowa.
Treasurer—J. C. Pensley, Chicago.
General Solicitors—Spencer & Morsman, St. Joseph, Mo.
General Manager—W. C. Brown, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.

SIOUX CITY & NORTHERN.

President—A. S. Garretson, Sioux City, Iowa.
Asst. President—J. N. Tittmore, Sioux City, Iowa.
Secretary and Treasurer—D. S. Elliott, Sioux City, Iowa.
General Solicitors—Wright, Hubbard & Yeomans, Sioux City, Iowa.
Acting General Superintendent—J. C. Combs, Sioux City, Iowa.
Chief Engineer—E. S. Johnson, Sioux City, Iowa.
Auditor—George Hills, Sioux City, Iowa.
Tax Commissioner—F. A. Seaman, Sioux City, Iowa.

SIOUX CITY & PACIFIC.

President—Marvin Hughitt, Chicago.
Vice-President—Martin L. Sykes, New York.
Secretary—Joseph B. Redfield, Chicago.
Treasurer—Marshall M. Kirkman, Chicago.
General Solicitor—William C. Goudy, Chicago.
General Manager—Horace G. Burt, Omaha, Neb.
General Superintendent—Charles C. Hughes, Omaha, Neb.
Chief Engineer—James E. Ainsworth, Omaha, Neb.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Division—Henry C. Mahana, Fremont, Neb.

SOUTHERN IOWA.

President—Paul Morton, Chicago.

TABOR & NORTHERN.

President—Wm. M. Brooks, Tabor, Iowa.
Vice-President—J. E. Todd, Vermillion, S. D.
Secretary—H. T. Woods, Tabor, Iowa.
Treasurer—J. M. Harbourn, Tabor, Iowa.
General Manager—A. T. West, Tabor, Iowa.
General Superintendent—A. S. Prouty, Tabor, Iowa.
Auditor—J. C. Tipple, Tabor, Iowa.

NAMES OF RAILROAD OFFICERS.

TOLEDO & NORTH-WESTERN.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—M. L. Sykes, New York.
General Solicitor—William C. Goudy, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sabin, Chicago.
Chief Engineer—John E. Hunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Division—Hugh M. Hughes, Eagle Grove, Iowa.

TOLEDO, PEORIA & WESTERN.

(No report filed.)

UNION PACIFIC.

President—S. H. H. Clark, Omaha, Neb.
Vice-President—Edwin F. Atkins, Boston.
Secretary—Alex. Miller, Boston.
Treasurer—James G. Harris, Boston.
General Solicitor—John M. Thurston, Omaha, Neb.
General Manager—E. Dickinson, Omaha, Neb.
General Superintendent—P. J. Nichols, Omaha, Neb.
Chief Engineer—Geo. H. Pegram, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—P. J. Nichols, Omaha, Neb.

WARREN.

President—O. D. Ashley, New York.
Vice-President—James F. How, St. Louis.
Vice-President—Edgar T. Welles, New York.
Secretary—J. C. Otteson, New York.
Treasurer—F. L. O'Leary, St. Louis.
General Solicitor—Wells H. Blodgett, St. Louis.
General Manager—Chas. M. Hays, St. Louis.
General Superintendent—H. L. Magee, St. Louis.
Chief Engineer—W. S. Lincoln, St. Louis.
Auditor—D. B. Howard, St. Louis.
Tax Commissioner—John McManus, St. Louis.
Superintendent of Iowa Division—F. H. McGuigan, Kansas City, Mo.

WINONA & SOUTH-WESTERN.

President—H. W. Lamberton, Winona, Minn.
Vice-President—Verrazano Simpson, Winona, Minn.
Secretary—Thomas Simpson, Winona, Minn.
Treasurer—Matthew G. Norton, Winona, Minn.
General Solicitor—Thomas Simpson, Winona, Minn.
Superintendent—John J. Mahoney, Winona, Minn.
Auditor—E. G. Horbrooke, Winona, Minn.

TABLE No. 1.

Length of railroads January 1, 1893, and the assessed value thereof, by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Albia & Centerville Railway Co.</i>	Albia	12.10	12.10		35,150
<i>Albia & Centerville Railway</i>	Albia	11.90	24.10	1,500	36,150
<i>Ames & College Railway Co.</i>	Story	1.96	1.96	600	994
<i>Ames & College Railway</i>	Story	1.96	36,730		90,830
<i>Burlington & Northwestern Railway Co.</i>	Des Moines	13.061			
<i>Burlington & Northwestern</i>	Hwy	9.515			
	Lowell	5.140			
	Washington	12.900	36,732	2,500	95,830
<i>Burlington & Western Railway Co.</i>			70,702		84,943
<i>Burlington & Western</i>	Henry	10.508			
	Washington	13.802			
	Jefferson	17.816			
	Keokuk	13.447			
	Mahaska	15.010	70,702	1,300	81,843
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>			950.10		3,705,488
<i>Burlington, C. R. & N.—Main line.</i>	Des Moines	11.18			
	Lowell	23.15			
	Muscatine	18.91			
	Cedar	8.86			
	Johnson	10.00			
	Linn	21.64			
	Benton	23.01			
	Black Hawk	22.74			
	Bremner	4.18			
	Burlington	21.00			
	Floyd	20.97			
	Cerro Gordo	10.57			
	Worth	18.61	240.44	6,130	1,472,517
	Linn	11.29			
<i>Milwaukee Division.</i>	Buchanan	28.78			
	Fayette	44.31			
	Winnebago	1.14			
	Allamakee	1.61	94.13	3,120	293,685
<i>Muscatine Division.</i>	Muscatine	19.21			
	Johnson	7.46			
	Washington	4.31	30.56	3,120	95,410
<i>Pacific Division.</i>	Benton	14.85			
	Tama	18.05			
	Grundy	15.22	48.12	3,500	168,420
<i>Iowa City & Western Railway</i>	Johnson	9.59			
	Washington	20.98			
	Keokuk	31.35			
	Mahaska	4.52			
	Pocahontas	0.78	73.02	3,130	227,822
<i>Cedar Rapids, I. F. & N. W. Ry.</i>	Hardin	11.13			
	Franklin	12.36			
	Wright	13.11			
	Humboldt	35.00			
	Kossuth	14.39			
	Polk	27.28			
	Emmet	16.22			
	Dickinson	26.83			
	Quasick	23.24			
	Lyon	37.79	294.13	3,500	819,450
	Wright	16.93			
	Hamock	22.14	41.07	3,130	128,136
	Washington	19.87			
	Kossuth	24.94			
	Emmet	2.37	45.98	2,130	143,456

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Cedar Rapids & Clinton Railway</i>	Johnson	12.96			
	Cedar	28.05			
	Scott	23.52			
	Clinton	14.62	81.94	3,130	256,653
<i>Chicago, Decatur & Niss, Ry.</i>	Fayette	31			
	Winnebago	22.90	53.30	3,130	72,690
<i>Waverly Short Line.</i>	Bremner	5.68	5.68		17,722
<i>Davenport, Iowa & Dakota Ry.</i>	Muscatine	7.11			
	Cedar	0.13			
	Scott	15.27	31.51	3,130	98,311
<i>Chicago & North-Western Ry. Co.</i>			1,186.50		7,711,180
<i>Chicago & North-Western Ry.</i>	Clinton	40.17			
	Cedar	24.09			
	Linn	24.09			
	Benton	29.30			
	Tama	24.84			
	Marshall	25.34			
	Story	25.00			
	Boone	14.25			
	Greene	27.53			
	Carroll	24.51			
	Crawford	32.41			
	Harrison	31.56			
	Polk	30.32			
	Pottawattamie	31.92			
	Clinton	33.40	555.02	11,000	3,908,220
<i>Iowa Midland Branch.</i>	Jackson	14.60			
	Lowell	22.96	70.58	3,000	212,945
<i>Stanwood & Tipton Branch.</i>	Cedar	8.50	8.50	3,000	25,500
<i>Ottumwa, Cedar F. & St. P. Br.</i>	Benton	2.47			
	Tama	1.13			
	Pocahontas	27.21			
	Keokuk	18.89			
	Mahaska	15.85	62.58	3,500	218,925
<i>Des Moines & Minneapolis Branch.</i>	Polk	24.40			
	Story	26.40			
	Hamilton	9.40	59.30	5,500	325,600
<i>Iowa South-Western Branch.</i>	Carroll	23.44			
	Crawford	1.83			
	Shells	12.75			
	Ashtabula	12.08	52.10	3,000	156,300
<i>Maple River Branch.</i>	Carroll	9.20			
	See	54.02			
	Ida	26.20			
	Woodbury	25.01			
	Plymouth	13.49			
	Monona	24.79	154.63	4,500	740,835
<i>Toledo & North-Western Ry.</i>	Tama	22.14			
	Grundy	12.79			
	Hardin	24.91			
	Hamilton	48.48			
	Wright	23.75			
	Humboldt	35.14			
	Kossuth	46.81			
	Pocahontas	24.16			
	Boona Vista	22.79			
	Clay	5.70			
	O'Brien	25.30			
	Sioux	25.18			
	Webster	35.96			
	Calhoun	33.97			
	See	2.37	263.27	5,500	2,107,985
<i>Iowa Ry., Coal & Manuf'g Co.</i>	Boone	3.25	3.25	5,500	17,875
<i>Chicago, Burlington & A. C. Ry. Co.</i>			77.44		271,740
<i>Chicago, Burlington & K. C. Ry.</i>	Van Buren	27.33			
	Davis	15.40			
	Appanoose	17.95	77.44	3,500	271,740
<i>Chicago, Ber. & Northern E. E. Co.</i>					16,640
<i>Chicago, Ber. & Northern E. E.</i>	Dubuque	3.02	3.02	30,000	10,630

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago, Bur. & Quincy R. R. Co.	Des Moines	19,008	192,842		8,150,375
Chicago, Bur. & Quincy	Harrison	19,703			
	Jefferson	25,725			
	Wapello	30,856			
	Monroe	27,810			
	Linn	30,825			
	Adair	30,428			
	Clinton	35,797			
	Adams	28,475			
	Montgomery	27,081			
	Mills	29,549			
	Pottawattamie	1,569	281,624	14,000	3,943,154
Keokuk & St. Paul R. R.	Des Moines	8,585			
Chariton Branch	Linn	33,296	42,270	8,500	359,345
	Linn	13,741			
	Adair	4,461			
	Decatur	15,907	36,541	4,500	164,431
Creston Branch	Union	10,742			
	Adair	3,530			
	Taylor	28,008	42,580	3,000	212,400
Nebraska City Branch	Montgomery	7,806			
	Page	11,860			
	Freemont	19,741	39,308	4,000	156,836
Moulton & Albia R. R.	Monroe	10,738			
Albia, Knoxville & Des Moines and D. M. & Knox R. R.	Appanoose	679	11,477	500	5,739
	Monroe	10,772			
	Marion	20,204			
	Polk	7,495	67,907	5,000	339,535
Chariton, D. M. & S. R. R.	Linn	10,135			
	Warren	2,438	33,000	4,500	148,500
Linn, Mt. Airy & S. W. R. R.	Decatur	28,620			
	Ringgold	28,645	54,265	4,500	244,384
Creston & Northern R. R.	Adair	8,152			
	Adair	19,652	27,704	4,000	110,816
Western Iowa R. R.	Adair	10,270			
	Montgomery	19,005	29,365	4,000	81,480
Brownville & Nodaway V. R. R.	Montgomery	2,438			
	Page	22,810	25,248	4,000	100,912
Charlin, Col. Spr. & S. W. R. R.	Page	15,844	15,844	4,000	63,376
Red Oak & Atlantic R. R.	Montgomery	12,439			
	Pottawattamie	1,595			
	Cass	2,537	17,569	4,500	71,559
Seb. City, Sidney & N. E. R. R.	Wells	8,918			
	Freemont	12,189	21,057	4,000	84,228
Hastings & Ayona R. R.	Mills	10,153			
	Pottawattamie	8,244	18,397	4,000	62,000
Chi. Ft. Madison & D. M. Ry. Co.	Wells	71.30			
Chi. Ft. Madison & U. M. Ry. Co.	Henry	2.21			
	Van Buren	14.72			
	Jefferson	12.00			
	Wapello	15.00	71.30	2,000	142,600
Chicago, Iowa & Dakota Ry. Co.	Wapello	28.30	28.30	2,000	56,600
Chicago, Iowa & Dakota	Harrison	28.30			
Chicago, Milwaukee & St. Paul Ry.	Harrison	13.02	1,346.03		8,910,972
Chicago & Council Bluffs Div.	Clinton	36.06			
	Joan	25.57			
	Linn	28.04			
	Harrison	24.98			
	Tama	25.32			
	Marshall	25.39			
	Story	24.79			
	Hood	7.85			
	Dallas	24.72			
	Guthrie	19.53			
	Carroll	24.85			
	Crawford	12.50			

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Kansas City Division	Shelby	34.81			
	Harrison	7.51			
	Pottawattamie	26.55	349.17	6,225	2,173,582
	Linn	17.54			
	Harrison	17.78			
	Linn	12.58			
	Keokuk	30.78			
	Wapello	27.21			
	Monroe	10.47			
	Appanoose	22.34			
	Wayne	14.00	187.81	3,000	562,440
Sioux City Branch	Crawford	29.73			
	Monroe	27.50			
	Woodbury	31.92			
Des Moines Division	Jackson	31.04	80.17	3,500	218,595
	Des Moines	32.81			
	Clayton	35.22			
Cascade Branch	Albany	36.11	126.18	5,000	630,900
	Jackson	18.12			
	Des Moines	19.50	35.82	2,000	71,240
Volga Branch	Payette	42.05			
	Payette	11.20	56.21	2,000	174,620
Wasson Branch	Albany	22.81	22.81	2,000	45,620
Davenport & Northwestern Line	Scott	24.54			
	Clinton	11.28			
	Ordway	8.96			
	James	27.67			
	Delaware	28.96			
	Clayton	15.17			
	Payette	37.02			
	Winnebago	2.47	151.07	3,300	493,454
Des Moines Southwestern Line	Linn	8.11			
	James	16.78			
	Delaware	7.56			
	Des Moines	7.79	43.63	3,500	152,765
Maquoketa Branch	Scott	7.80			
	Clinton	31.50			
	Jackson	2.89	32.19	3,000	96,570
Clinton Branch	Clinton	10.65	10.65	3,500	36,175
Iowa & Minnesota Division	Winnebago	15.98			
	Howard	24.50	41.24	5,000	206,700
Decorah Branch	Winnebago	9.54	9.54	2,000	38,600
Austin Branch	Cerro Gordo	8.03			
	Worth	11.27			
	Mitchell	7.35	27.65	3,000	82,800
Iowa & Dakota Division	Clayton	22.68			
	Albany	4.62			
	Winnebago	26.75			
	Chickasaw	35.31			
	Floyd	24.82			
	Cerro Gordo	24.22			
	Hancock	24.15			
	Kossuth	13.20			
	Palo Alto	24.34			
	Clay	24.31			
	O'Brien	24.65			
	Sioux	29.08			
	Lyon	9.47	291.48	5,225	1,523,025
Elkader Branch	Clayton	10.20	19.20	3,000	57,600
Spirit Lake Branch	Clay	7.70			
	Dickinson	12.33	35.08	3,000	105,060
Eden Branch	Sioux	4.89	8.99	2,000	39,970
Sioux City & Dakota Division	Woodbury	5.82			
	Plymouth	15.00			
	Sioux	16.88			
	Lyon	3.04	40.55	3,500	141,925

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago, Rock Island & Pacific Ry. Co.</i>			1,000.30		\$ 8,992,960
Iowa Division.....					
Cedar.....		6.88			
Muscatine.....		24.77			
Johnson.....		27.16			
Iowa.....		25.16			
Poweshiek.....		25.53			
Jasper.....		24.13			
Polk.....		37.65			
Dallas.....		17.56			
Madison.....		7.67			
Guthrie.....		10.32			
Adair.....		8.50			
Cass.....		27.47			
Shelby.....		6.41			
Pottawattamie.....		45.02	316.94	12,500	3,961,750
Scott.....		12.08			
Muscatine.....		22.43			
Louisia.....		18.91			
Washington.....		25.64			
Jefferson.....		30.60			
Wapello.....		7.71			
Davis.....		22.88			
Appanoose.....		29.86			
Wayne.....		27.78	193.80	8,000	1,551,120
Oskaloosa Division.....					
Washington.....		14.02			
Keokuk.....		25.73			
Mahaska.....		26.60			
Marion.....		12.03	79.00	6,000	474,000
Muscatine.....		11.98	11.98	5,000	59,900
Muscatine.....		1.16			
Cedar.....		4.92	8.08	500	3,040
Jasper.....		17.00	17.00	500	85,000
Polk.....		5.50			
Warren.....		20.23			
Madison.....		12.25	47.07	5,000	235,250
Guthrie.....		14.58	14.58	5,000	72,900
Cass.....		8.18	24.54	5,000	122,700
Audubon.....		16.26	14.71	5,000	73,550
Griswold Branch.....		14.71	17.61	5,000	88,000
Carson Branch.....		17.61			
Harlan Branch.....		1.13	11.81	5,000	59,200
Keosauqua Branch.....		10.71	4.50	5,000	22,500
Keokuk & Des Moines Division.....					
Lee.....		27.15			
Van Buren.....		23.50			
Davis.....		7.75			
Wapello.....		30.09			
Mahaska.....		21.24			
Marion.....		14.50			
Jasper.....		17.40			
Polk.....		17.56	162.20	5,500	892,100
Dallas.....		9.30			
Boone.....		27.00			
Greene.....		4.00			
Webster.....		32.55			
Humboldt.....		8.22			
Pocahontas.....		16.45			
Palo Alto.....		30.55	198.36	5,000	991,800
<i>Chicago, St. Paul & N. W. Ry. Co.</i>			405.43		2,047,220
Main Line.....					
Mitchell.....		9.90			
Howard.....		12.14			
Chickasaw.....		25.70			
Bremer.....		4.03			
Fayette.....		19.82			
Beckham.....		11.41			
Delaware.....		25.62			
Dubuque.....		31.25	142.88	4,500	642,900

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Des Moines & St. Joseph Division</i>					
Fayette.....		6.83			
Beckham.....		2.00			
Black Hawk.....		30.49			
Grundy.....		7.95			
Tama.....		12.64			
Marshall.....		31.78			
Jasper.....		19.02			
Polk.....		28.90			
Warren.....		15.79			
Madison.....		19.48			
Calumet.....		22.50			
Ringgold.....		33.94			
Taylor.....		5.79	228.12	4,600	1,056,540
Black Hawk.....		7.48	7.48	4,000	29,920
Valeria Coal Branch.....		4.20	3.20	4,000	12,800
Waverly Branch.....		26.52			
Buier.....		27.81			
Franklin.....		1.65	63.95	4,000	255,800
Mitchell.....		5.41			
Worth.....		14.29	19.80	4,000	79,200
<i>Chicago, St. Paul, Minn. & O. Ry. Co.</i>			74.54		526,622
Main Line.....					
Osceola.....		17.58			
O'Brien.....		6.61			
Sioux.....		22.00			
Plymouth.....		9.48			
Woodbury.....		9.4	57.10	8,125	464,508
Lyons.....		17.44	17.44	4,125	72,114
<i>Chicago, Santa Fe & California Ry. Co.</i>					
Chicago, Santa Fe & California Ry. Co.					
Crooked Creek Railroad and Coal Co.					
Crooked Creek R. R. and Coal Co.					
Webster.....		19.81	19.81	11,000	217,910
Hamilton.....		22.20	22.20		46,400
<i>Des Moines & Kansas City Ry. Co.</i>					
Des Moines & Kansas City Ry. Co.					
Polk.....		6.00	23.20	2,000	46,400
Warren.....		7.29	100.17		120,304
Warren.....		27.73			
Clarke.....		12.43			
DeCATUR.....		21.96	100.17	1,300	130,304
<i>Des Moines, Northern & W. Ry. Co.</i>			147.086		324,900
Des Moines, Northern & W. Ry. Co.					
Dallas.....		30.46			
Boone.....		38.322			
Guthrie.....		15.225			
Greene.....		16.978			
Calhoun.....		27.303			
Pocahontas.....		29.322			
Polk.....		1.900	147.086	2,300	324,900
<i>Des Moines Union Ry. Co.</i>					
Des Moines Union Ry. Co.					
Polk.....		2.70	2.70	30,000	81,000
<i>Dubuque & Sioux City Ry. Co.</i>					
Dubuque & Sioux City Ry. Co.					
Main Line.....			975.21		2,794,481
Dubuque.....		29.80			
Delaware.....		24.47			
Beckham.....		24.53			
Black Hawk.....		26.72			
Grundy.....		17			
Butler.....		24.91			
Franklin.....		1.16			
Hardin.....		23.72			
Hamilton.....		23.29			
Webster.....		25.74			
Calhoun.....		14.85			
Pocahontas.....		9.90			
Beckham.....		25.41			
Cherokee.....		29.80			
Plymouth.....		34.95			
Woodbury.....		5.41	326.58	6,100	1,962,138
Delaware.....		14.07	41.85	3,100	129,725
Lincoln.....		27.78			
<i>Cedar Rapids Branch</i>					

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Onawa Branch.....	Monona.....	16.28			
	Woodbury.....	25.94			
	Ida.....	2.22			
	Ida.....	14.60	50.10	3,100	183,210
Sioux Falls Branch.....	Cherokee.....	11.40			
	O'Brien.....	37.47			
	Sioux.....	7.08			
	Lyons.....	24.25	70.10	3,100	217,310
Cedar Falls & Minnesota R. R.....	Black Hawk.....	7.28			
	Bremner.....	19.47			
	Chickasaw.....	7.08			
	Floyd.....	18.98			
	Mitchell.....	22.72	75.58	3,000	225,088
	Decatur.....	14.35			
Humeston & Shenandoah R. R. Co.....	Ringgold.....	27.12			
Humeston & Shenandoah R. R. Co.....	Taylor.....	26.96			
	Page.....	27.02	95.45	3,000	286,350
Jones Central Railway Company.....	Worth.....	2,000			
Main Line.....	Cerro Gordo.....	24.340			
	Franklin.....	37.068			
	Hardin.....	28.990			
	Marshall.....	26.790			
	Jasper.....	3.880			
	Poweshiek.....	22.810			
	Mahaska.....	25.170			
	Monroe.....	13.602	177.841	5,075	902,543
Belmont Branch.....	Franklin.....	15.700			
	Wright.....	6.503	22.203	2,575	57,173
Story City Branch.....	Marshall.....	15.010			
	Story.....	19.300	34.510	2,575	88,804
State Center Branch.....	Jasper.....	5.928			
	Marshall.....	20.712	26.640	2,575	68,568
Montezuma Branch.....	Poweshiek.....	15.012			
Newton Branch.....	Mahaska.....	6.897			
	Poweshiek.....	.070			
	Jasper.....	20.781	27.748	2,575	71,451
	Jasper.....	2.500			
Newton Branch—Lyville Sub.....	Mahaska.....	14.224			
	Keokuk.....	26.414			
	Washington.....	11.861			
	Jefferson.....	1.500			
	Louis.....	18.652			
	Henry.....	23.378	90.127	2,575	247,527
Iowa Northern Railway Company.....	Louis.....	5.93			
Iowa Northern Railway.....	Jasper.....	5.93			
K. C., St. J. & C. Bluffs R. R. Co.....	Frederick.....	58.518			
K. C., St. J. & C. Bluffs R. R. Co.....	Frederick.....	17.963			
	Mills.....	17.963			
	Pottawattamie.....	6.714	54.420	5,500	299,310
	Page.....	4.008			
	Page.....	73.08			
Keokuk & Western Railroad Co. & Keokuk & Western Railroad.....	Wayne.....	39.80			
	Decatur.....	14.88	72.08	3,500	252,780
	Decatur.....	91.135			
Mason City & Ft. Dodge Railroad Co.....	Cerro Gordo.....	24.588			
Mason City & Ft. Dodge R. R.....	Franklin.....	5.55			
	Franklin.....	32.080			
	Wright.....	28.873	87.475	2,500	218,690
	Webster.....	3.659			
	Webster.....	3.659			
Coalville Branch.....	Worth.....	.35			
Minneapolis & St. Louis Railway Co.....	Winnipeg.....	20.80			
Minneapolis & St. Louis Ry.....	Hancock.....	25.71			
	Roseau.....	7.80			
	Humboldt.....	23.49			
	Webster.....	34.91			
	Boone.....	34.98	137.63	3,500	481,706

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Omaha & St. Louis Railway Co.....	Page.....	19.80			
Omaha & St. Louis Railway.....	Frederick.....	8.749			
	Mills.....	25.690			
	Pottawattamie.....	12.740	66.98	4,500	301,410
St. Louis, Keokuk & North-W. R. R. Co.....	Lee.....	36.79			
St. Louis, Keokuk & N.-W. R. R.....	Henry.....	14.29	51.08	2,000	102,160
Sioux City & Northern R. R. Co.....	Woodbury.....	6.85			
Sioux City & Northern R. R.....	Plymouth.....	25.27			
	Sioux.....	37.28			
	Lyons.....	18.48	77.98	5,000	389,900
Sioux City & Pacific Rail Road Co.....	Woodbury.....	25.333			
Sioux City & Pacific R. R.....	Monona.....	25.700	80.613	5,600	443,372
	Harrison.....	32.571			
Southern Iowa Railway Co.....	Wapello.....	2.80			
Southern Iowa Ry.....	Mahaska.....	3.44	6.30	5,000	31,500
Tabor & Northern Railway Co.....	Mills.....	8.79			
Tabor & Northern Ry.....	Toledo, Peoria & Western Ry Co.....	.75			
Toledo, Peoria & Western Ry Co.....	Des Moines.....	.75			
Union Pacific Railway Co.....	Union Avenue Dummy Line.....	3.78			
Union Division.....	Pottawattamie.....	2.06			
Union Avenue Dummy Line.....	Pottawattamie.....	1.72			
Wabash Railway Co.....	Des Moines & St. Louis R. R.....	108.87			
	Monroe.....	11.55			
	Harlow.....	39.00			
	Polk.....	15.01	65.56	3,000	196,680
St. Louis, Ottumwa & C. R. R. R.....	Davis.....	26.246			
	Wapello.....	7.281			
Winona & South Western Railway Co.....	Winona & Southwestern Ry.....	9.803	43.31	3,000	129,930
Winona & Southwestern Ry.....	Hancock.....	1.81			
	Mitchell.....	21.50	23.41	3,000	70,230
Total miles railroad in Iowa.....			8,478.49		
Total assessed value of same.....					\$ 44,862,784

a The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington and Medapolis, 12.30 miles, but has no right to do business between the points named.

b The Burlington & Western runs its trains from Winfield to Burlington, 38.8 miles over the Burlington & Northwestern. This includes, 12.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with Burlington & Northwestern. The Burlington & Western is restricted from doing any immediate business between Winfield and Burlington.

c The Burlington, Cedar Rapids & Northern—includes 11.39 miles leased from the Iowa Central.

d The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Viole to Burlington, 25 miles, and over the Wabash from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.

e The Chicago, Rock Island & Pacific runs trains over the Dubuque & Sioux City Railroad tracks between Tara to Fort Dodge, a distance of 5.40 miles, and over the Union Pacific tracks between the Council Bluffs Union depot and the Missouri river, a distance of 2.16 miles.

f The Chicago, St. Paul & Kansas City runs trains over the Des Moines Union track, a distance of 2.36 miles, and over the Des Moines & Kansas City track between a distance of .44 miles, in the city of Des Moines.

g The Chicago, St. Paul Minneapolis & Omaha runs trains over the Dubuque & Sioux City track between Le Mars and Sioux City, a distance of 27.51 miles.

A The Des Moines Union Railway is simply a "Representative Company," acting as an agency at Des Moines for the Wabash Railway and the Des Moines, Northern & Western Railway.

(i) The Humeston & Shenandoah leases the right to run trains on the Keokuk & Western track between Humeston and Van Wert.

(k) The Keokuk & Western Railroad has trestle rights over the St. Louis, Keokuk & North-Western Railway from Keokuk to the Des Moines river, a distance of 2.823 miles.

CHANGE IN MILEAGE DURING THE YEAR 1892.

NAME OF ROAD.	Gain.	Loss.
Ames & College Railway.....	1.988	
Burlington, Cedar Rapids & Northern—C. R., I. P. & N.-W. Ry.....	45.198	
Chicago, Burlington & Quincy City Railway.....	.000	.002
Chicago, Burlington & Quincy Railroad.....	21.40	
Chicago, Ft. Madison & Des Moines Railway.....	.10	
Chicago, Milwaukee & St. Paul—Elkader Branch.....	.11	
Chicago, Rock Island & Pacific—Iowa Division.....	.12	
Chicago, Rock Island & Pacific—Des Moines, Indianapolis & W. Branch.....		.006
Des Moines, Northern & Western Railway.....	6.20	
Southern Iowa Railway.....		.22
Taylor & Northern Railway.....		75.962
Gain.....	76.207	76.207

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE No. II.

Length of railroads January 1, 1893, by counties and the assessed value thereof.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	38.322	8	306,576
Chicago, Burlington & Quincy—Creston & Northern R. R.....	19.502	4,900	79,206
Chicago, Burlington & Quincy—Western Iowa R. R.....	19.279	4,000	41,080
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	12,500	106,250
Adams	30.400		300,300
Chicago, Burlington & Quincy R. R.....	35.476	14,000	370,650
Chicago, Burlington & Quincy—Creston Branch.....	3.95	5,000	19,650
Albany	64.55		252,198
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	1.61	8,100	5,022
Chicago, Milwaukee & St. Paul—Dubuque Division.....	26.11	5,000	130,550
Chicago, Milwaukee & St. Paul—Waukon Branch.....	22.81	2,000	45,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	1.02	2,225	21,005
Appanoose	120.39	1,500	625,908
Albia & Crestonville Railway.....	13.10	1,500	19,650
Chicago, Burlington & Quincy—Moulton & Albia R. R.....	17.95	3,500	62,325
Chicago, Burlington & Quincy—Moulton & Albia R. R.....	22.34	3,500	78,190
Chicago, Rock Island & Pacific—Southwestern Division.....	29.86	8,000	238,880
Keokuk & Western Railroad.....	20.29	5,000	101,200
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad.....	7.261	3,000	21,783
Audubon	28.44		118,040
Chicago & North-Western—Iowa North-Western Railway.....	19.08	1,000	36,540
Chicago, Rock Island & Pacific—Audubon Branch.....	16.38	5,000	81,800
Benton	91.03		639,810
Burlington, Cedar Rapids & Northern—Main Line.....	22.21	6,100	135,822
Chicago & North-Western Railway.....	14.85	8,100	81,975
Chicago & North-Western—Ottumwa, C. P. & St. Frank.....	24.84	11,000	273,240
Chicago, Milwaukee & St. Paul—Chicago & C. R. Division.....	2.47	3,500	5,545
Chicago, Milwaukee & St. Paul—Kansas City Division.....	24.08	6,225	149,698
Black Hawk	1.78	3,500	6,230
Burlington, Cedar Rapids & Northern—Main Line.....	104.74		556,729
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.....	32.74	6,100	200,269
Chicago, St. Paul & Kansas City—Cedar Falls Branch.....	20.42	4,500	136,900
Dubuque & Sioux City—Main Line.....	7.48	4,000	39,920
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	25.72	6,100	156,902
Brown	7.88	2,000	25,508
Chicago & North-Western Railway.....	81.61		504,531
Chicago & North-Western—Iowa Railway, Coal & Mfg Co.....	11.00	5,000	55,000
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.....	3.25	5,500	17,875
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	7.83	6,225	48,742
Des Moines, Northern & Western Railway.....	3.00	5,000	15,000
Minneapolis & St. Louis Railway.....	15.22	2,200	33,294
Bremer	24.68	3,500	86,360
Burlington, Cedar Rapids & Northern—Main Line.....	61.86		345,611
Burlington, Cedar Rapids & Northern—Waverly Short Line.....	4.18	6,100	25,482
Chicago, St. Paul & Kansas City—Main Line.....	5.68	3,150	17,722
Chicago, St. Paul & Kansas City—Waverly Branch.....	6.03	4,500	27,135
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	20.92	4,000	100,080
Buchanan	19.47	3,000	70,902
Burlington, Cedar Rapids & Northern—Milwaukee Division.....	25.02		204,462
Chicago, St. Paul & Kansas City—Main Line.....	2.78	3,150	8,663
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.....	11.41	4,500	51,245
Dubuque & Sioux City—Main Line.....	24.53	6,100	149,623

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Buena Vista</i>	40.20	8,500	340,840
Chicago & North-Western—Toledo & North-Western Ry.....	25.79	130,840	3,379,000
Dubuque & Sioux City—Main Line.....	23.41	6,100	150,000
<i>Butler</i>	73.78	1,130	83,358
Burlington, Cedar Rapids & Northern—Waverly Branch.....	21.96	125,887	2,762,078
Chicago, St. Paul & Kansas City—Waverly Branch.....	27.81	4,000	111,240
Dubuque & Sioux City—Main Line.....	24.91	6,100	151,941
<i>Cathlamet</i>	66.142	186,928	12,369,280
Chicago & North-Western—Toledo & North-Western Ry.....	23.97	2,500	131,835
Des Moines, Northern & Western Railway.....	29.322	6,500	64,508
Dubuque & Sioux City—Main Line.....	14.85	5,100	75,855
<i>Carroll</i>	85.10	552,940	47,020,000
Chicago & North-Western Railway.....	25.41	11,000	279,510
Chicago & North-Western—Iowa Western Branch.....	24.44	2,000	48,800
Chicago & North-Western—Maple River Branch.....	9.30	4,500	41,850
Chicago & Milwaukee & St. Paul—Chicago & C. R. Div.....	24.93	6,225	155,314
<i>Cass</i>	44.015	512,433	22,760,000
Chicago, Burlington & Quincy—Western Low R. R.....	10.065	4,000	40,380
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.....	3.567	4,000	14,228
Chicago, Burlington & Quincy—Iowa Division.....	27.47	12,500	345,375
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	5,000	40,900
Chicago, Rock Island & Pacific—Audubon Branch.....	14.71	5,000	72,550
Chicago, Rock Island & Pacific—Griewald Branch.....	14.71	5,000	72,550
<i>Cedar</i>	94.18	574,774	54,000,000
Burlington, Cedar Rapids & Northern—Main Line.....	4.385	6,100	38,410
Burlington, Cedar Rapids & Northern—D. I. & Dak. Ry.....	26.86	3,100	90,643
Burlington, Cedar Rapids & Northern—D. I. & Dak. Ry.....	9.13	3,100	28,486
Chicago & North-Western—Stanwood & Tipton Branch.....	21.96	11,000	274,780
Chicago & North-Western—Stanwood & Tipton Branch.....	8.50	3,000	25,500
Chicago & North-Western—Stanwood & Tipton Branch.....	3.96	3,000	12,672
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	6.38	12,500	78,900
Chicago, Rock Island & Pacific—Iowa Division.....	4.92	3,000	24,600
Chicago, Rock Island & Pacific—Wilton & Tipton Branch.....	92.648	400,023	36,400,000
<i>Cerro Gordo</i>	10.57	64,688	681,000
Burlington, Cedar Rapids & Northern—Main Line.....	4.93	3,000	29,700
Chicago, Milwaukee & St. Paul—Austin Branch.....	34.22	5,225	176,550
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.22	325,325	8,575,000
Iowa Central—Main Line.....	34.568	2,500	61,470
Mason City & Ft. Dodge Railroad.....	56.86	292,590	16,600,000
<i>Cherokee</i>	22.80	6,100	139,780
Dubuque & Sioux City—Main Line.....	14.44	3,100	45,448
Dubuque & Sioux City—Owasa Branch.....	11.40	3,100	35,340
Dubuque & Sioux City—Owasa Branch.....	30.08	3,100	93,100
<i>Chickasaw</i>	20.53	137,574	2,820,000
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	25.70	4,500	115,650
Chicago, St. Paul & Kansas City—Main Line.....	7.95	3,000	23,850
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	48.458	397,324	15,400,000
<i>Clarke</i>	29.498	14,000	393,972
Chicago, Burlington & Quincy—Main Line.....	21.96	1,200	26,350
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	37.41	181,470	6,380,000
<i>Clay</i>	5.70	5,500	31,550
Chicago & North-Western—Toledo & North-Western Ry.....	24.31	5,225	127,020
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	7.10	4,500	30,150
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	132.28	525,177	27,600,000
<i>Clayton</i>	36.22	5,000	181,100
Chicago, Milwaukee & St. Paul—Dubuque Division.....	42.01	4,000	168,000
Chicago, Milwaukee & St. Paul—Volga Branch.....	12.17	3,300	38,944
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	22.68	5,225	118,503
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	12.30	6,000	72,000
Chicago, Milwaukee & St. Paul—Elkhart Branch.....	19.20	601,997	11,500,000
<i>Clinton</i>	14.61	3,100	45,983
Burlington, Cedar Rapids & Northern—R. & C. Ry.....	40.17	11,000	1,100,000
Chicago & North-Western—Iowa Midland Branch.....	36.05	6,225	224,473
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.....	12.28	3,300	30,296
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	21.50	2,000	41,000
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	10.05	3,000	30,175
Chicago, Milwaukee & St. Paul—Clinton Branch.....	76.64	538,087	29,500,000
<i>Crawford</i>	31.56	3,100	97,910
Chicago & North-Western Railway.....	1.83	3,000	5,400
Chicago & North-Western—Iowa Division.....	12.50	6,225	77,812
Chicago, Milwaukee & St. Paul—Chicago & C. R. Division.....	30.75	3,500	107,625
Chicago, Milwaukee & St. Paul—Sioux City Branch.....			

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Dallas</i>	105,000	8,000	840,000
Chicago, Milwaukee & St. Paul—Chicago & C. R. Division.....	34.72	1,225	42,583
Chicago, Rock Island & Pacific—Iowa Division.....	17.56	12,200	214,520
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.....	27.00	5,000	135,000
Des Moines, Northern & Western Railway.....	30.322	2,200	79,908
<i>Darke</i>	65.20	2,800	182,560
Chicago, Burlington & Kansas City Railway.....	15.40	3,500	53,900
Chicago, Rock Island & Pacific—Southwestern Division.....	32.88	8,000	263,040
Chicago, Rock Island & Pacific—Kookuk & Des Moines Div.....	14.26	3,000	42,780
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad.....	20.240	3,000	78,720
<i>Decatur</i>	100,730	3,000	302,190
Chicago, Burlington & Quincy—Leon, Mt. Airy & S. W. R. R.....	15.807	4,500	70,832
Chicago, Burlington & Quincy—Leon, Mt. Airy & S. W. R. R.....	25.639	4,500	115,375
Des Moines & Kansas City Railway.....	10.76	1,200	30,912
Hammond & Shenandoah.....	14.26	3,000	42,780
Kookuk & Western Railroad.....	14.08	3,500	49,280
<i>Delaware</i>	101.07	28,900	2,920,000
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	7.95	3,500	27,825
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	25.62	4,500	115,320
Chicago, St. Paul & Kansas City—Main Line.....	24.47	6,100	149,297
Dubuque & Sioux City—Main Line.....	14.07	4,100	57,617
Dubuque & Sioux City—Cedar Rapids Branch.....	14.07	4,100	57,617
<i>Des Moines</i>	13,091	2,500	32,725
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	1,100	23,298
Burlington, Cedar Rapids & Northern—Main Line.....	18.08	14,000	253,120
Chicago, Burlington & Quincy—R. R.....	8.98	8,500	76,330
Toledo, Peoria & Western Railway.....	75	14,000	1,050,000
<i>Dickinson</i>	42.13	3,500	147,450
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	29.80	3,500	104,300
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	12.33	3,000	36,990
<i>Dubuque</i>	121,652	503,405	61,400,000
Chicago, Burlington & Northern Railroad.....	2.422	30,000	72,540
Chicago, Milwaukee & St. Paul—Iowa Division.....	22	1,000	22,000
Chicago, Milwaukee & St. Paul—Cassadaga Branch.....	19.50	2,000	39,000
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	7.79	3,500	27,265
Chicago, St. Paul & Kansas City—Main Line.....	14.6	4,500	65,700
Dubuque & Sioux City—Main Line.....	29.80	6,100	181,780
<i>Emmet</i>	18.59	64,164	1,190,000
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	19.22	3,500	67,270
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	2.37	3,100	7,304
<i>Fayette</i>	124.49	42,310	5,270,000
Burlington, Cedar Rapids & Northern—Main Line.....	44.21	3,100	136,251
Burlington, Cedar Rapids & Northern—C. D. & M. Railway.....	31	3,100	96,600
Chicago, Milwaukee & St. Paul—Volga Branch.....	16.30	3,000	48,900
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	37.02	3,200	118,464
Chicago, St. Paul & Kansas City—Main Line.....	19.82	4,500	89,130
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.....	38.83	4,500	174,735
<i>Floyd</i>	64.25	322,829	20,720,000
Burlington, Cedar Rapids & Northern—Main Line.....	30.82	3,200	98,624
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	8.82	2,225	19,685
Dubuque & Sioux City—Cedar Falls & Minnesota Railroad.....	18.96	3,000	56,850
<i>Franklin</i>	66.425	367,708	24,600,000
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	12.38	3,500	43,330
Chicago, St. Paul & Kansas City—Waverly Branch.....	9.62	4,000	38,480
Dubuque & Sioux City—Main Line.....	1.10	6,000	6,600
Iowa Central—Main Line.....	37.69	8,075	303,482
Iowa Central—Belmont Branch.....	15.70	2,975	46,428
Mason City & Ft. Dodge Railroad.....	3.35	3,500	11,725
<i>Fremont</i>	70,372	330,478	23,440,000
Chicago, Burlington & Quincy—Nebraska City Branch.....	19,741	4,000	78,964
Chicago, Burlington & Quincy—Nebraska City Branch.....	15,128	5,000	75,640
Kansas City, St. Joseph & Council Bluffs Railroad.....	29,743	5,000	148,705
Omaha & St. Louis Railway.....	8,749	4,500	39,371
<i>Greene</i>	74,807	3,000	224,421
Chicago & North-Western Railway.....	24.51	5,000	122,550
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	22.90	5,000	114,500
Des Moines, Northern & Western Railway.....	27,303	2,300	62,607

TABLE No. II.—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Grandly</i>	47.25	3,500	165,875
Burlington, Cedar Rapids & Northern—Pacific Division.....	10.22	3,500	35,770
Burlington, Cedar R. & Northern—C. R., I. P. & N. W. Ry.....	11.21	3,500	39,235
Chicago & North-Western—Toledo & North-Western Ry.....	19.79	5,500	108,845
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	7.05	4,500	31,775
Dubuque & Sioux City—Main Line.....	1.07	1,000	1,070
<i>Guthrie</i>	70.40	4,000	281,600
Chicago, Milwaukee & St. Paul—Chicago & C. H. Div.....	19.53	5,225	102,174
Chicago, Rock Island & Pacific—Guthrie Center Branch.....	19.22	12,500	240,250
Des Moines, Northern & Western Railway.....	14.58	5,000	72,900
<i>Hamilton</i>	10.97	2,300	25,231
Chicago & North-Western—Des Moines & Minneapolis Br.....	83.0	5,500	456,250
Chicago & North-Western—Toledo & North-Western Ry.....	45.48	5,500	250,140
Crooked Creek Railroad & Coal Company.....	10.00	2,000	20,000
Dubuque & Sioux City—Main Line.....	22.20	6,100	135,220
<i>Hancock</i>	72.00	2,200	158,400
Burlington, Cedar R. & Northern—C. R., I. P. & N. W. Ry.....	22.14	3,125	69,207
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.15	5,225	126,154
Minneapolis & St. Louis Railway.....	35.71	3,500	125,485
<i>Hardin</i>	121.87	3,500	426,543
Burlington, Cedar R. & Northern—C. R., I. P. & N. W. Ry.....	17.88	3,500	62,580
Chicago & North-Western—Toledo & North-Western Ry.....	24.81	5,500	136,455
Chicago, Iowa & Dakota Railway.....	25.50	2,000	51,000
Dubuque & Sioux City—Main Line.....	23.73	6,100	144,662
Iowa Central—Main Line.....	28.95	5,075	146,972
<i>Harrison</i>	69.91	3,000	209,730
Chicago & North-Western Railway.....	30.33	11,000	333,630
Chicago, Milwaukee & St. Paul—Chicago & C. H. Div.....	7.01	6,225	43,637
Sioux City & Pacific R. R.....	32.571	5,500	179,140
<i>Henry</i>	78.399	2,500	195,998
Burlington & Western Railway.....	4.515	2,500	11,288
Burlington & Western Railway.....	10.958	1,200	13,149
Chicago, Burlington & Quincy R. R.....	19.701	14,000	275,812
Chicago, Ft. Madison & Des Moines Railway.....	4.000	47	1,900
Iowa Central—Eastern Division.....	18.053	2,875	48,031
St. Louis, Keokuk & North Western Railroad.....	14.29	2,000	28,580
<i>Howard</i>	20.03	2,000	40,060
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.....	24.28	5,000	121,400
Chicago, St. Paul & Kansas City—Main Line.....	13.14	4,500	59,130
Winona & South-Western Railway.....	1.51	3,000	4,515
<i>Humboldt</i>	80.80	3,000	242,400
Burlington, Cedar R. & Northern—C. R., I. P. & N. W. Ry.....	20.00	3,500	70,000
Chicago & North-Western—Toledo & North-Western Ry.....	28.14	5,500	154,770
Chicago, Rock Island & Pacific—Des Moines & St. Jo. Div.....	6.32	5,000	31,600
Minneapolis & St. Louis Railway.....	38.40	3,500	133,900
<i>Ia</i>	40.45	178.782	7,230
Chicago & North-Western—Maple River Branch.....	28.20	1,500	42,300
Dubuque & Sioux City—Onawa Branch.....	2.22	3,100	6,882
<i>Iowa</i>	57.81	3,500	202,835
Chicago, Milwaukee & St. Paul—Kansas City Division.....	32.58	3,500	114,280
Chicago, Rock Island & Pacific—Iowa Division.....	25.16	12,300	309,060
<i>Jackson</i>	77.47	3,000	232,410
Chicago & North-Western—Lower Iowa Branch.....	11.90	3,000	35,700
Chicago, Milwaukee & St. Paul—Chicago & C. H. Div.....	13.02	6,225	81,050
Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.04	5,000	155,200
Chicago, Milwaukee & St. Paul—Guthrie Branch.....	10.12	2,000	20,240
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	2.80	3,000	8,400
<i>Jasper</i>	120.890	5,000	604,450
Chicago, Rock Island & Pacific—Newton & Monroe Br.....	34.13	5,000	170,650
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	17.00	5,000	85,000
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	17.40	5,500	95,700
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	19.52	6,000	117,120
Chicago, St. Paul & Kansas City—Valeria Coal Branch.....	3.30	4,000	13,200
Iowa Central—Main Line.....	3.98	5,075	20,198
Iowa Central—State Center Branch.....	15.20	2,575	39,025
Iowa Central—Newton Branch.....	20.781	2,575	53,511
Iowa Central—Newton Branch—Lynnville Sub.....	3.50	2,575	9,013
Iowa Northern Railway.....	5.93	4,000	23,720

TABLE No. II.—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Jefferson</i>	84.251	3,000	252,753
Burlington & Western Railway.....	17.818	1,300	23,174
Chicago, Burlington & Quincy R. R.....	25.735	14,000	360,290
Chicago, Ft. Madison & Des Moines Railway.....	12.40	2,000	24,800
Chicago, Rock Island & Pacific—Southwestern Division.....	36.60	8,000	292,800
Iowa Central—Eastern Division.....	1.50	2,875	4,313
<i>Johnson</i>	72.82	3,000	218,460
Burlington, Cedar Rapids & Northern—Main Line.....	16.05	6,120	98,220
Burlington, Cedar Rapids & Northern—Mascoutah Div.....	7.06	3,120	22,027
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.....	9.56	3,120	29,921
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.....	12.96	3,120	40,435
Chicago, Rock Island & Pacific—Iowa Division.....	27.16	15,500	420,510
<i>Jones</i>	90.00	3,000	270,000
Chicago & North-Western—Iowa Midland Branch.....	22.98	3,000	68,940
Chicago, Milwaukee & St. Paul—Chicago & C. H. Div.....	25.57	6,225	158,474
Chicago, Milwaukee & St. Paul—Davenport & N. W. Div.....	27.67	2,500	69,175
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	19.78	3,500	69,230
<i>Keokuk</i>	144.091	3,000	432,273
Burlington & Western Railway.....	13.447	1,200	16,136
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.....	31.35	3,120	97,812
Chicago & North-Western—Ottumwa, C. P. & St. Paul Br.....	10.89	3,500	38,115
Chicago, Milwaukee & St. Paul—Kansas City Division.....	50.76	2,500	126,900
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	25.73	3,000	77,190
Iowa Central—Eastern Division.....	33.44	2,575	86,018
<i>Keosauqua</i>	107.00	3,000	321,000
Burlington, Cedar Rapids & Northern—C. R., I. P. & N. W. Ry.....	4.30	3,000	12,900
Burlington, Cedar R. & Northern—C. R., I. P. & N. W. Ry.....	34.04	3,120	106,008
Chicago & North-Western—Toledo & North-Western Ry.....	46.51	5,500	255,805
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	34.35	5,225	179,529
Minneapolis & St. Louis Railway.....	7.80	3,500	27,300
<i>Lee</i>	190.310	3,000	570,930
Chicago, Burlington & Kansas City Railway.....	2.96	5,500	16,280
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.....	33.296	8,500	282,616
Chicago, Ft. Madison & Des Moines Railway.....	35.81	2,000	71,620
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	27.77	3,500	97,195
Chicago, Santa Fe & California Railway.....	19.81	11,000	217,910
St. Louis, Keokuk & North Western Railroad.....	36.79	2,000	73,580
<i>Linn</i>	101.771	3,000	305,313
Burlington, Cedar Rapids & Northern—Main Line.....	21.05	6,120	128,820
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	21.29	3,120	66,425
Chicago & North-Western Railway.....	22.80	3,000	68,400
Chicago, Milwaukee & St. Paul—Chicago & C. H. Div.....	35.04	6,225	218,090
Chicago, Milwaukee & St. Paul—Kansas City Division.....	17.54	3,500	61,390
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	8.11	3,500	28,385
Dubuque & Sioux City—Cedar Rapids Branch.....	27.78	3,100	86,118
<i>Louis</i>	88.581	3,000	265,743
Burlington & North-Western Railway.....	3.146	3,000	9,438
Burlington, Cedar Rapids & Northern—Main Line.....	23.16	6,120	141,876
Chicago, Rock Island & Pacific—Southwestern Division.....	18.91	8,000	151,280
Iowa Central—Eastern Division.....	23.375	2,575	60,191
<i>Lucas</i>	124.00	3,000	372,000
Chicago, Burlington & Quincy R. R.....	38.825	14,000	543,525
Chicago, Burlington & Quincy—Chariton Branch.....	13.741	4,500	61,834
Chi., Bur. & Quincy—Chariton, D. M. & Southern R. R.....	11.961	4,500	53,825
<i>Lyon</i>	110.42	3,000	331,260
Burlington, Cedar Rapids & Northern—C. R., I. P. & N. W. Ry.....	37.79	3,500	132,225
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	9.40	3,000	28,200
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	3.04	3,000	9,120
Chicago, St. Paul, Minneapolis & O.—Rock River Branch.....	17.44	4,125	72,114
Dubuque & Sioux City—Sioux Falls Branch.....	11.104	3,000	33,312
Sioux City & Northern Railroad.....	18.48	5,000	92,400
<i>Madison</i>	61.83	3,000	185,490
Chicago, Rock Island & Pacific—Des Moines, I. & W. Branch.....	12.25	5,000	61,250
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	19.48	4,000	77,920
Des Moines & Kansas City Railway.....	12.43	1,300	16,161

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Mahaska	131.961	\$	\$683,517
Burlington & Western Railway.....	15.01	1,200	18,012
Burlington, Cedar Rapids & Northern—C. & W. Ry.....	4.32	3,120	13,478
Chicago & North-Western—Ottumwa, C. & St. P. Branch.....	15.85	3,500	55,475
Chicago, Rock Island & Pacific—Oskaloosa Division.....	23.60	6,000	141,600
Chicago, Rock Island & Pacific—Kookuk & Des Moines Div.....	21.34	5,500	117,370
Iowa Central—Main Line.....	25.17	5,075	127,738
Iowa Central—Newton Branch.....	6.807	2,875	17,760
Iowa Central—Eastern Division.....	14.254	5,075	72,584
Southern Iowa Railway.....	2.44	5,000	12,300
Marion	105.254		468,670
C. B. & Q.—Albia, K. & D. M., and D. M. & K. R. R.....	39.204	5,000	196,020
Chicago, Rock Island & Pacific—Oskaloosa Division.....	12.65	6,000	75,900
Chicago, Rock Island & Pacific—Kookuk & Des Moines Div.....	14.50	5,500	79,750
Wabash—Des Moines & St. Louis Railroad.....	39.00	3,000	117,000
Marshall	148.672		830,121
Chicago & North-Western Railway.....	35.59	2,000	71,180
Chicago, Milwaukee & St. Paul—Chicago & C. R. Division.....	25.39	6,225	158,063
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.....	31.78	4,500	143,010
Iowa Central—Main Line.....	29.79	5,075	151,184
Iowa Central—Story City Branch.....	15.01	5,575	83,651
Iowa Central—State Center Branch.....	30.712	2,575	79,233
Mills	101.084		705,700
Chicago, Burlington & Quincy R. R.....	29.24	14,000	409,360
Chicago, Burlington & Quincy—Nob. City, S. & N. E. R. R.....	10.92	8,975	97,972
Chicago, Burlington & Quincy—Hastings & Avoca R. R.....	10.483	4,000	41,932
Kansas, City, St. Joseph & Council Bluffs Railroad.....	17.093	5,500	93,726
Omaha & St. Louis Railway.....	25.69	4,500	115,605
Tabor & Northern Railway.....	8.79	4,300	37,803
Mitchell	67.08		239,632
Chicago, Milwaukee & St. Paul—Austin Branch.....	7.75	3,000	23,250
Chicago, St. Paul & Kansas City—Main Line.....	9.90	4,500	44,550
Chicago, St. Paul & Kansas City—Lyle Branch.....	5.41	4,000	21,640
Delaware & Sioux City—Cedar Falls & Minnesota R. R.....	22.72	3,000	68,192
Winona & South-Western Railway.....	21.90	3,000	65,700
Monona	94.189		399,298
Chicago & North-Western Railway.....	24.70	11,150	275,175
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	27.50	3,500	96,250
Dubuque & Sioux City—Omaha Branch.....	16.28	3,100	50,468
Sioux City & Pacific R. R.....	23.70	5,500	130,350
Monroe	94.029		605,365
Chicago & Centerville Railway.....	11.00	1,500	16,500
Chicago, Burlington & Quincy R. R.....	27.816	14,000	389,424
Chicago, Burlington & Quincy—Moulton & Albia R. R.....	3.120	9,000	28,020
C. B. & Q.—Albia, K. & D. M. & D. M. & K. R. R.....	10.772	5,000	53,860
Chicago, Milwaukee & St. Paul—Kansas City Division.....	10.47	3,500	36,645
Iowa Central—Main Line.....	12.692	5,075	63,987
Wabash—Des Moines & St. Louis Railroad.....	11.85	3,000	35,550
Montgomery	42.694		469,234
Chicago, Burlington & Quincy R. R.....	27.081	14,000	379,134
Chicago, Burlington & Quincy—Nebraska City Branch.....	7.698	4,000	30,772
Burlington, Cedar Rapids & Northern—D. L. & D. Railway.....	4.000	4,000	16,000
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.....	12.439	4,000	49,756
Muscatine	105.57		747,303
Burlington, Cedar Rapids & Northern—Main Line.....	18.91	6,120	115,729
Burlington, Cedar Rapids & Northern—Muscatine Division.....	3.120	10,425	32,538
Burlington, Cedar Rapids & Northern—D. L. & D. Railway.....	7.11	3,120	22,183
Chicago, Rock Island & Pacific—Iowa Division.....	24.77	12,500	309,625
Chicago, Rock Island & Pacific—Southwestern Division.....	22.43	8,000	179,440
Chicago, Rock Island & Pacific—Wilton Branch.....	11.98	5,000	59,900
Chicago, Rock Island & Pacific—Wilton & Tipton Branch.....	11.60	600	6,960
O'Brien	83.30		403,273
Chicago & North-Western—Toledo & North-Western Railway.....	25.30	5,500	139,150
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.02	5,250	125,564
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	6.61	8,125	53,772
Dubuque & Sioux City—Sioux Falls Branch.....	27.37	3,100	84,847
Osceola	44.22		228,107
Burlington, Cedar Rapids & Northern—C. & W. Ry.....	26.91	8,400	226,884
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	17.98	8,125	146,267

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Page	101.373	\$	\$394,515
Chicago, Burlington & Quincy—Nebraska City Branch.....	11.80	4,000	47,200
Chicago, Burlington & Quincy—Browerville & N. V. Railroad.....	22.81	4,000	91,240
Chicago, Burlington & Quincy—Clar. & Springs & S. W. R. R.....	16.10	4,000	64,375
Humeston & Shenandoah R. R.....	27.02	3,000	81,000
Kansas City, St. Jo. & Council Bluffs—Tarkio Valley R. R.....	4.008	5,500	22,339
Omaha & St. Louis Railway.....	19.801	4,500	89,104
Palo Alto	72.17		329,495
Burlington, Cedar Rapids & Northern—C. R. & C. W. Ry.....	27.28	3,500	95,480
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.34	6,225	152,176
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Division.....	20.85	5,000	104,250
Plymouth	68.39		329,995
Chicago & North-Western—Maple River Branch.....	13.40	4,500	60,300
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	15.00	3,500	52,500
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	9.48	8,125	77,120
Dubuque & Sioux City—Main Line.....	34.95	6,100	213,195
Sioux City & Northern Railroad.....	25.37	5,000	126,850
Pocahontas	52.51		280,000
Chicago & North-Western—Toledo & North-Western Railway.....	16.50	8,500	140,250
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	16.65	5,000	83,250
Des Moines, Northern & Western Railway.....	1.90	2,200	4,180
Dubuque & Sioux City—Main Line.....	9.80	6,100	59,780
Polk	172.165		909,595
Chicago & North-Western—Des Moines & Minneapolis Branch.....	24.40	4,500	109,800
Chi. Har. & Quincy—A., K. & D. M. and D. M. & K. R. R.....	10.125	5,000	50,675
Chicago, Rock Island & Pacific—Iowa Division.....	27.05	12,500	338,125
Chicago, Rock Island & Pacific—Des Moines & W. R. R.....	42.90	5,000	214,500
Chicago, Rock Island & Pacific—Kookuk & Des Moines Div.....	17.50	5,500	96,580
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	9.30	6,000	55,800
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	25.59	4,500	115,065
Des Moines & Kansas City Railway.....	2.19	8,750	19,163
Des Moines, Northern & Western Railway.....	30.54	2,300	45,188
Des Moines Union Railway.....	2.70	20,000	54,000
Wabash—Des Moines & St. Louis Railroad.....	15.01	3,000	45,030
Pottawattamie	143.508		1,613,505
Chicago & North-Western Railway.....	30.83	11,000	339,130
Chicago, Burlington & Quincy R. R.....	1.569	14,000	21,924
Chicago, Burlington & Quincy—Rock Island & Atlantic R. R.....	1.398	4,000	5,592
Chicago, Burlington & Quincy—Hastings & Avoca R. R.....	5.244	3,000	15,726
Chicago, Milwaukee & St. Paul—Chicago & C. R. Division.....	26.55	6,225	165,274
Chicago, Rock Island & Pacific—Iowa Division.....	45.02	12,500	562,750
Chicago, Rock Island & Pacific—Carson Branch.....	17.41	8,000	139,280
Chicago, Rock Island & Pacific—Harian Branch.....	1.13	5,000	5,650
Kansas City, St. Joseph & Council Bluffs Railroad.....	6.714	5,500	36,927
Omaha & St. Louis Railway.....	12.74	4,500	57,330
Union Pacific Union Div.....	2.04	2,500	5,100
Union Pacific—Union Avenue Dummy Line.....	1.72	5,000	8,600
Poweshiek	96.012		386,500
Burlington, Cedar Rapids & Northern—C. & W. Ry.....	8.78	3,120	27,184
Chicago & North-Western—Toledo & North-Western Railway.....	26.25	9,500	249,375
Chicago, Rock Island & Pacific—Iowa Division.....	25.53	12,500	319,125
Iowa Central—Main Line.....	22.81	8,075	185,701
Iowa Central—Montezuma Branch.....	13.612	2,975	35,651
Ringgold	79.702		317,979
Chicago, Burlington & Quincy—Leon, Mt. Airy & S. W. R. R.....	28.642	4,500	128,899
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	23.94	4,500	107,730
Horneston & Shenandoah R. R.....	37.12	8,500	315,560
Sac	202.59		290,225
Chicago & North-Western—Maple River Branch.....	54.02	4,500	243,000
Chicago & North-Western—Toledo & North-Western Ry.....	8.37	5,500	46,135
Scott	103.80		603,557
Burlington, Cedar Rapids & Northern—C. R. & C. W. Ry.....	25.51	3,120	79,562
Burlington, Cedar Rapids & Northern—D. L. & D. Ry.....	15.27	3,120	47,642
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	30.54	3,000	91,620
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	80.00	8,000	640,000
Chicago, Rock Island & Pacific—Iowa Division.....	13.71	12,500	171,375
Chicago, Rock Island & Pacific—Southwestern Division.....	12.08	8,000	96,640
Shelby	54.08		239,478
Chicago & North-Western—Iowa South-Western Branch.....	12.75	3,000	38,250
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division.....	24.81	6,225	154,442
Chicago, Rock Island & Pacific—Iowa Division.....	8.41	12,500	105,125

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Stout	146.50	\$	769,093
Chicago & North-Western—Toledo & North-Western Ry.	35.10	5,500	193,050
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	39.08	101,945	3,982,525
Chicago, Milwaukee & St. Paul—Eden Branch.	8.99	3,000	26,970
Chicago, Milwaukee & St. Paul—Stout City & Dakota Div.	16.88	3,500	59,080
Chicago, St. Paul, Minneapolis & Omaha—Main Line.	22.09	175,732	3,882,912
Dubuque & Sioux City—Sioux Falls Branch.	7.08	3,100	21,948
Sioux City & Northern Railroad	27.28	5,000	136,400
Story	94.938		617,254
Ames & College Railway	1.988	500	994
Chicago & North-Western Railroad	34.23	11,000	376,530
Chicago & North-Western—Ottumwa, C. & St. P. Ry.	18.05	3,500	63,175
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.	24.79	6,225	154,317
Iowa Central—Story City Branch.	19.50	2,575	50,213
Tama	104.62		684,892
Burlington, Cedar Rapids & Northern—Pacific Division.	18.05	3,500	63,175
Chicago & North-Western Railroad	25.34	11,000	278,740
Chicago & North-Western—Ottumwa, C. & St. P. Ry.	13.13	3,500	46,355
Chicago & North-Western—Toledo & North-Western Ry.	22.14	3,500	77,490
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.	30.32	6,225	190,842
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.	12.64	4,500	56,880
Taylor	60.758		246,975
Chicago, Burlington & Quincy—Creston Branch.	38.008	5,000	190,040
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.	17.79	4,500	79,055
Hemiston & Shenandoah R. R.	30.96	5,000	154,886
Union	67.281		549,131
Chicago, Burlington & Quincy R. R.	28.797	14,000	403,158
Chicago, Burlington & Quincy—Creston Branch.	10.742	5,000	53,710
Chicago, Burlington & Quincy—Creston & Northern R. R.	8.152	4,000	32,608
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.	22.59	4,500	101,635
Vernon	80.055		331,848
Chicago, Burlington & Kansas City Railway.	27.33	3,500	95,655
Chicago, Ft. Madison & Des Moines Railway	14.72	2,000	29,440
Chicago, Rock Island & Pacific—Keosauqua Branch.	15.50	5,000	77,500
Chicago, Rock Island & Pacific—Keosauqua & Des Moines Div.	33.61	3,500	117,635
Wapello	101.679		771,908
Chicago, Burlington & Quincy R. R.	36.896	14,000	515,964
Chicago, Milwaukee & St. Paul—Kansas City Div.	27.31	3,500	95,655
Chicago, Ft. Madison & Des Moines Railway.	15.00	2,000	30,000
Chicago, Rock Island & Pacific—Southwestern Division.	7.71	5,000	38,580
Chicago, Rock Island & Pacific—Keosauqua & Des Moines Div.	30.00	3,500	105,000
Southern Iowa Railway.	2.86	5,000	14,300
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad.	9.903	3,000	29,700
Warren	66.885		370,428
C. B. & Q.—A. K. & D. M. and D. M. & K. R. R.	7.696	5,000	38,480
Chicago, Burlington & Quincy—Chariton, D. M. & S. R. R.	21.420	4,500	96,475
Chicago, Rock Island & Pacific—Des Moines & W. Ry.	26.23	5,000	131,050
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.	15.79	4,500	71,055
Des Moines & Kansas City Railway	27.73	1,200	33,276
Washington	103.969		647,736
Burlington & North-Western Railway	12.96	2,500	32,476
Burlington & Western Railway	13.882	1,200	16,634
Burlington, Cedar Rapids & Northern—Main Line	4.47	3,120	13,847
Burlington, Cedar Rapids & Northern—I. C. & W. R.	33.95	1,120	37,937
Chicago, Rock Island & Pacific—Southwestern Division.	25.64	8,000	205,120
Chicago, Rock Island & Pacific—Oklahoma Division.	14.02	6,000	84,120
Iowa Central—Eastern Division.	11.801	2,075	24,451
Wayne	79.433		409,518
Chicago, Burlington & Quincy—Chariton Branch.	6.893	4,500	31,018
Chicago, Milwaukee & St. Paul—Kansas City Division.	14.96	2,500	37,400
Chicago, Rock Island & Pacific—Southwestern Division.	27.78	8,000	222,240
Keosauqua & Western Railroad	29.80	3,500	104,300
Waterloo	109.892		796,560
Chicago & North-Western—Toledo & North-Western Railway.	25.96	5,500	142,780
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div.	22.55	5,000	112,750
Hooked Creek Railroad & Coal Co.	17.30	5,000	86,500
Dubuque & Sioux City—Main Line.	25.74	6,100	156,114
Mason City & Ft. Dodge Railroad	28.873	2,500	72,182
Mason City & Ft. Dodge—Oakville Branch.	3.09	2,500	7,725
Minneapolis & St. Louis Railway.	34.91	2,500	87,275

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Winnebago	40.37	\$	133,459
Minneapolis & St. Louis Railway	19.87	3,500	69,595
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	20.50	3,120	63,960
Winneshiek	32.85		302,053
Burlington, Cedar Rapids & Northern—Milwaukee Division.	1.14	3,120	3,557
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.	22.99	3,120	71,729
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Division.	2.47	3,200	7,904
Chicago, Milwaukee & St. Paul—Decorah Branch.	16.90	5,000	84,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.	9.64	3,000	28,920
Woodbury	29.73		155,443
Chicago & North-Western—Maple River Branch.	135.033	5,225	708,214
Chicago, Milwaukee & St. Paul—Sioux City Branch.	25.01	4,500	112,545
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	31.82	3,500	111,730
Chicago & Sioux City—Main Line.	5.63	2,500	14,075
Dubuque & Sioux City—Onawa Branch.	.94	8,153	7,647
Dubuque & Sioux City—Onawa Branch.	4.41	6,100	26,910
Sioux City & Northern Railroad	25.94	3,100	80,414
Sioux City & Pacific R. R.	6.85	5,000	34,250
Worth	22.333		122,822
Burlington, Cedar Rapids & Northern—Main Line.	46.636		219,614
Chicago, Milwaukee & St. Paul—Audlin Branch.	18.61	6,123	113,663
Chicago, St. Paul & Kansas City—Lyle Branch.	11.27	3,000	33,810
Iowa Central—Main Line	14.39	4,000	57,560
Minneapolis & St. Louis Railway	2.009	5,075	10,196
Wright	33		1,155
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W.	108.978	33	352,098
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W.	20.11	2,500	50,285
Chicago & North-Western—Toledo & North-Western Ry.	18.93	3,120	59,061
Iowa Central—Belmond Branch.	22.85	5,000	114,175
Mason City & Ft. Dodge Railroad	6.503	2,575	16,745
Total	3,478.49		\$ 44,809,754

TABLE No. III.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING-CARS.	Miles of road on which sleeping-cars are used or operated.	Assessed value per mile for sleeping-cars.	Aggregate assessed value for sleeping-cars.
<i>Burlington, Cedar Rapids & Northern Railway Company</i>	522.89	80	50,976
Main Line.....	340.64	40	9,026
Pacific Division.....	48.12	40	1,925
Cedar Rapids, Iowa Falls & North-Western Railway.....	224.13	40	9,026
<i>Chicago & North-Western Railway Company</i>	797.49	40	46,554
Chicago & North-Western Railway.....	355.02	100	35,502
Des Moines & Minneapolis Branch.....	59.20	25	1,480
Toledo & North-Western Railway.....	383.27	25	9,582
<i>Chicago, Burlington & Quincy R. R. Company</i>	322.364	80	25,789
Chicago, Burlington & Quincy R. R.	280.088	80	22,407
Keokuk & St. Paul R. R.	42.276	80	3,382
<i>Chicago, Milwaukee & St. Paul Railway Company</i>	27.95	15	419
Austin Branch.....	27.95	15	419
<i>Chicago, Rock Island & Pacific Railway Company</i>	728.22	80	58,258
Iowa Division.....	316.94	50	15,847
Southwestern Division.....	103.89	50	5,194
Keokuk & Des Moines Division.....	32.19	50	1,610
Oskaloosa Division.....	162.30	50	8,115
<i>Chicago, St. Paul & Kansas City Railway Company</i>	371.00	80	29,680
Main Line.....	142.88	80	11,430
Des Moines & St. Joseph Divisions.....	228.12	80	18,252
<i>Chicago, St. Paul, Minneapolis & Omaha Railway Company</i>	57.10	80	4,568
Main Line.....	57.10	80	4,568
<i>Chicago, Santa Fe & California Railway Company</i>	19.81	80	1,585
Chicago, Santa Fe & California Railway.....	19.81	80	1,585
<i>Dubuque & Sioux City Railroad Company</i>	336.08	50	16,804
Main Line.....	336.08	50	16,804
Sioux Falls Branch.....	70.10	25	1,752
<i>Iowa Central Railway Company</i>	164.80	50	8,240
Main Line.....	144.70	15	2,171
Eastern Division.....	39.10	15	586
<i>Kansas City, St. Joseph & Council Bluffs Railroad Company</i>	53.00	100	5,300
Main Line.....	53.00	100	5,300
<i>Omaha & St. Louis Railway Company</i>	66.98	100	6,698
Omaha & St. Louis Railway.....	66.98	100	6,698
<i>Sioux City & Northern Railway Company</i>	77.98	80	6,238
Sioux City & Northern Railway.....	77.98	80	6,238
<i>Sioux City & Pacific Railroad Company</i>	80.615	80	6,450
Sioux City & Pacific Railroad.....	80.615	80	6,450
<i>Union Pacific Railway Company</i>	2.96	85	252
Union Division.....	2.96	85	252
<i>Wabash Railroad Company</i>	108.87	75	8,165
Des Moines & St. Louis Railroad.....	65.56	75	4,917
St. Louis, Ottumwa & Cedar Rapids Railroad.....	43.31	75	3,248
Total.....	3,794.807		\$ 212,324

TABLE No. IV.

Length and assessed value of sleeping-car lines by counties.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	8.50		435
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	50	425
<i>Adams</i>	38.476	80	3,078
Chicago, Burlington & Quincy R. R.	38.476	80	3,078
<i>Appanoose</i>	37.121		2,008
Chicago, Rock Island & Pacific—Southeastern Division.....	37.121	50	1,856
Wabash—St. Louis, Ottumwa & Cedar Rapids R. R.	7.360	75	545
<i>Benton</i>	62.70		3,566
Burlington, Cedar Rapids & Northern—Main Line.....	23.01	40	920
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.85	40	594
Chicago & North-Western Railway.....	24.84	100	2,484
<i>Black Hawk</i>	80.88		4,023
Burlington, Cedar Rapids & Northern—Main Line.....	35.74	40	1,429
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Div.	30.42	85	2,595
Dubuque & Sioux City—Main Line.....	26.72	50	1,336
Chicago & North-Western Railway.....	27.53		1,373
<i>Boone</i>	27.83	100	2,783
Chicago & North-Western Railway.....	10.31		529
<i>Bremer</i>	4.15	40	166
Burlington, Cedar Rapids & Northern—Main Line.....	4.15	40	166
<i>Buchanan</i>	38.84		2,188
Chicago, St. Paul & Kansas City—Main Line.....	11.41	85	969
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Div.	27.43	85	2,331
Dubuque & Sioux City—Main Line.....	24.53	50	1,227
<i>Butler</i>	49.20		1,893
Chicago & North-Western—Toledo & North-Western Ry.	23.29	50	1,164
Dubuque & Sioux City—Main Line.....	25.91	50	1,295
<i>Calhoun</i>	45.97		2,088
Burlington, Cedar Rapids & Northern—Main Line.....	11.96	40	482
Dubuque & Sioux City—Main Line.....	24.91	50	1,245
<i>Carroll</i>	38.82		1,841
Chicago & North-Western—Toledo & North-Western Ry.	23.29	50	1,164
Dubuque & Sioux City—Main Line.....	15.53	50	776
<i>Cass</i>	38.41		2,541
Chicago & North-Western Railway.....	38.41	100	3,841
<i>Cedar</i>	27.47	50	1,373
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	50	1,373
Burlington, Cedar Rapids & Northern—Main Line.....	4.03	40	161
Chicago & North-Western Railway.....	24.98	100	2,498
<i>Cerro Gordo</i>	38.30		3,114
Burlington, Cedar Rapids & Northern—Main Line.....	10.57	40	423
Chicago, Milwaukee & St. Paul—Austin Branch.....	5.63	15	84
Iowa Central—Main Line.....	15.70	15	235
Dubuque & Sioux City—Sioux Falls Branch.....	41.30		1,775
<i>Cherokee</i>	29.80	50	1,490
Dubuque & Sioux City—Main Line.....	11.40	50	570
<i>Chickasaw</i>	35.70		1,670
Chicago, St. Paul & Kansas City—Main Line.....	35.70	85	3,034
<i>Clarke</i>	28.498		1,239
Chicago, Burlington & Quincy R. R.	28.498	80	2,279
<i>Clay</i>	5.70		142
Chicago & North-Western—Toledo & North-Western Ry.	5.70	50	285
<i>Clinton</i>	40.17		4,017
Chicago & North-Western Railway.....	40.17	100	4,017
<i>Crawford</i>	31.56		1,156
Chicago & North-Western Railway.....	31.56	100	3,156
<i>Dallas</i>	17.56		878
Chicago, Rock Island & Pacific—Iowa Division.....	17.56	50	878

TABLE No. IV—CONTINUED.

NAME OF COUNTRY AND RAILROAD.	Miles of road.	Assessed value per mile.	Total assessed value.
Davis			
Chicago, Rock Island & Pacific—Southwestern Division.	49.924	8	3,196
Chicago, Rock Island & Pacific—Kankakee & Des Moines Div.	1.144	50	57
Chicago, Rock Island & Pacific—Kankakee & Des Moines Div.	75	50	3,750
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad	29,246	75	2,194
Delaware			
Chicago, St. Paul & Kansas City—Main Line.	25,269	56	1,416
Dubuque & Sioux City—Main Line.	25,262	56	1,416
Des Moines			
Dubuque & Sioux City—Main Line.	24,47	56	1,368
Des Moines			
Burlington, Cedar Rapids & Northern—Main Line.	48,218	50	2,411
Chicago, Burlington & Quincy R. R.	21.18	40	847
Chicago, Burlington & Quincy R. R.	18,056	80	1,445
Chicago, Burlington & Quincy R. R.	8.56	718	6,145
Dickinson			
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	29.80	40	1,192
Dubuque			
Chicago, St. Paul & Kansas City—Main Line.	21.39	25	535
Dubuque & Sioux City—Main Line.	29.80	50	1,490
Emmet			
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	16.22	40	649
Fayette			
Chicago, St. Paul & Kansas City—Main Line.	20.05	25	501
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	19.82	65	1,288
Floyd			
Burlington, Cedar Rapids & Northern—Main Line.	20.57	40	823
Franklin			
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	12.38	40	496
Dubuque & Sioux City—Main Line.	1.10	50	55
Iowa Central—Main Line.	27.09	15	406
Freeman			
Kansas City, St. Joseph & Council Bluffs Railroad.	27,072	100	2,707
Omaha & St. Louis Railway.	8.749	100	875
Greene			
Chicago & North-Western Railway.	24.81	100	2,481
Grundy			
Burlington, Cedar Rapids & Northern—Pacific Division.	15.22	40	609
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	11.19	40	447
Chicago & North-Western—Toledo & North-Western Railway.	12.79	25	319
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	7.95	100	795
Dubuque & Sioux City—Main Line.	17	50	850
Guthrie			
Chicago, Rock Island & Pacific—Iowa Division.	19.22	50	961
Hamilton			
Chicago & North-Western—Toledo & North-Western Railway.	77.08	25	1,927
Chicago & North-Western—Des Moines & Minneapolis Branch.	45.48	25	1,137
Dubuque & Sioux City—Main Line.	23.39	50	1,169
Hardin			
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	96.32	25	2,408
Chicago & North-Western—Toledo & North-Western Railway.	24.81	25	620
Dubuque & Sioux City—Main Line.	23.72	50	1,186
Iowa Central—Main Line.	28.96	15	434
Harmon			
Chicago & North-Western Railway.	62,993	100	6,299
Chicago & North-Western Railway.	30.23	100	3,023
Sioux City & Pacific R. R.	20.51	60	1,230
Henry			
Chicago, Burlington & Quincy Railroad.	19.703	80	1,576
Howard			
Chicago, St. Paul & Kansas City—Main Line.	13.14	50	657
Humboldt			
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	60.11	25	1,503
Chicago & North-Western—Toledo & North-Western Railway.	29.00	40	1,160
Iowa			
Chicago, Rock Island & Pacific—Iowa Division.	25.16	50	1,258
Jasper			
Chicago, Rock Island & Pacific—Iowa Division.	24.53	50	1,226
Chicago, Rock Island & Pacific—Kankakee & Des Moines Division.	17.40	50	870
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	1.228	60	73
Iowa Central—Main Line.	3.98	15	59
Jefferson			
Chicago, Burlington & Quincy R. R.	22,379	25	559
Chicago, Rock Island & Pacific—Southwestern Division.	26.90	50	1,345

TABLE No. IV—CONTINUED.

NAME OF COUNTRY AND RAILROAD.	Miles of road.	Assessed value per mile.	Total assessed value.
Johnson			
Burlington, Cedar Rapids & Northern—Main Line.	43.21	8	3,457
Chicago, Rock Island & Pacific—Iowa Division.	16.05	50	802
Kankakee			
Chicago, Rock Island & Pacific—Kankakee & Des Moines Div.	27.16	50	1,358
Iowa Central—Eastern Division.	1.546	50	77
Chicago, Rock Island & Pacific—Okauchosa Division.	25.73	50	1,287
Kassota			
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry.	5.770	15	87
Chicago & North-Western—Toledo & North-Western Ry.	40.81	40	1,632
Lee			
Chicago, Burlington & Quincy—Kankakee & Des Moines Div.	45.51	25	1,138
Chicago, Rock Island & Pacific—Kankakee & Des Moines Div.	23.236	80	1,859
Chicago, Santa Fe & California Railway.	27.15	50	1,357
Linn			
Burlington, Cedar Rapids & Northern—Main Line.	18.51	100	1,851
Chicago & North-Western Railway.	50.98	40	2,039
Louis			
Burlington, Cedar Rapids & Northern—Main Line.	21.05	40	842
Chicago, Rock Island & Pacific—Southwestern Division.	42.05	40	1,682
Lucas			
Chicago, Burlington & Quincy R. R.	23.15	40	926
Lyon			
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	18.11	50	905
Dubuque & Sioux City—Sioux Falls Branch.	20.829	80	1,666
Madison			
Chicago, Rock Island & Pacific—Southwestern Division.	38.229	80	3,058
Maple			
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	37.79	40	1,511
Dubuque & Sioux City—Sioux Falls Branch.	34.25	25	856
Sioux City & Northern Railroad.	18.48	100	1,848
Marquette			
Chicago, Rock Island & Pacific—Iowa Division.	27.15	50	1,357
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	7.67	50	384
Mahaska			
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	12.48	60	749
Chicago, Rock Island & Pacific—Okauchosa Division.	64.474	50	3,224
Chicago, Rock Island & Pacific—Kankakee & Des Moines Div.	12.44	50	622
Iowa Central—Main Line.	27.14	50	1,357
Iowa Central—Eastern Division.	14.228	15	213
Marion			
Chicago, Rock Island & Pacific—Kankakee & Des Moines Div.	34.50	50	1,725
Wabash—Des Moines & St. Louis Railroad.	39.00	75	2,925
Marshall			
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	87.56	100	8,756
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	11.32	25	283
Iowa Central—Main Line.	31.78	60	1,907
May			
Chicago, Burlington & Quincy R. R.	29.79	15	447
Kansas City, St. Joseph & Council Bluffs R. R.	14.52	80	1,161
Kansas City, St. Joseph & Council Bluffs R. R.	39.24	80	3,139
Omaha & St. Louis Railway.	17,963	100	1,796
McDonald			
Chicago, Milwaukee & St. Paul—Austin Branch.	25.59	100	2,559
Chicago, St. Paul & Kansas City—Main Line.	17.05	70	1,193
Monroe			
Sioux City & Pacific R. R.	7.75	15	116
Monroe			
Sioux City & Pacific R. R.	25.709	80	2,056
Chicago, Burlington & Quincy R. R.	25.709	80	2,056
Wabash—Des Moines & St. Louis Railroad.	27.816	80	2,225
Montgomery			
Chicago, Burlington & Quincy R. R.	11.56	75	867
Chicago, Burlington & Quincy R. R.	2,027	80	1,622
Muscatine			
Burlington, Cedar Rapids & Northern—Main Line.	27.081	80	2,166
Chicago, Rock Island & Pacific—Iowa Division.	66.11	40	2,644
Chicago, Rock Island & Pacific—Southwestern Division.	14.57	50	728
Chicago, Rock Island & Pacific—Southwestern Division.	22.43	50	1,121
O'Brien			
Chicago, St. Paul, Minneapolis & Omaha—Main Line.	36.28	50	1,814
Dubuque & Sioux City—Sioux Falls Branch.	6.81	60	409
Ottawa			
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.	27.37	25	684
Chicago, St. Paul, Minneapolis & Omaha—Main Line.	39.24	40	1,569
Pack			
Chicago, St. Paul, Minneapolis & Omaha—Main Line.	17.26	60	1,036
Palo Alto			
Omaha & St. Louis Railway.	19.861	100	1,986
Palo Alto			
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry.	27.28	40	1,091

TABLE No. IV—CONTINUED.

* NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.		Total assessed value.
		\$	¢	
<i>Plymouth</i>	69.80	4	364	
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	9.48	65	616	
Dubuque & Sioux City—Main Line.....	24.95	50	1,748	
Sioux City & Northern Railroad.....	25.37	80	2,030	
<i>Pocahontas</i>	23.90			
Chicago & North-Western—Toledo & North-Western Ry.....	24.16	25	604	
Dubuque & Sioux City—Main Line.....	9.80	50	490	
<i>Polk</i>	113.61		5,861	
Chicago & North-Western—Des Moines & Minneapolis Br.....	24.40	25	610	
Chicago, Rock Island & Pacific—Iowa Division.....	27.65	50	1,383	
Chicago, Rock Island & Pacific—Des Moines Div.....	50		275	
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.....	28.99	65	1,884	
Wabash—Des Moines & St. Louis Railroad.....	15.01	75	1,125	
<i>Pottawatomie</i>	87.20		4,455	
Chicago & North-Western Railroad.....	20.85	100	2,085	
Chicago, Rock Island & Pacific—Iowa Division.....	45.02	50	2,251	
Kansas City, St. Joseph & Council Bluffs Railroad.....	6.74	100	674	
Omaha & St. Louis Railway.....	12.74	100	1,274	
Union Pacific—Union Division.....	2.05	85	175	
<i>Poweshiek</i>	48.34		1,619	
Chicago, Rock Island & Pacific—Iowa Division.....	52.53	50	2,627	
Iowa Central—Main Line.....	22.81	15	343	
<i>Ringgold</i>	23.94		1,556	
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.....	23.94	65	1,556	
<i>Sac</i>	8.57		214	
Chicago & North-Western—Toledo & North-Western Ry.....	8.57	25	214	
<i>Scott</i>	25.79		1,290	
Chicago, Rock Island & Pacific—Iowa Division.....	13.71	50	686	
Chicago, Rock Island & Pacific—South-Western Division.....	12.08	50	604	
<i>Shelby</i>	6.41		320	
Chicago, Rock Island & Pacific—Iowa Division.....	6.41	50	320	
<i>Sioux</i>	91.85		4,673	
Chicago & North-Western—Toledo & North-Western Ry.....	25.19	25	628	
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22.09	65	1,436	
Dubuque & Sioux City—Sioux Falls Branch.....	7.08	25	177	
Sioux City & Northern Railroad.....	27.28	80	2,183	
<i>Story</i>	50.63		2,083	
Chicago & North-Western Railway.....	24.23	100	2,423	
Chicago & North-Western—Des Moines & Minneapolis Br.....	25.40	25	635	
<i>Tama</i>	78.17		4,691	
Burlington, Cedar Rapids & Northern—Pacific Div.....	18.05	40	722	
Chicago & North-Western Railway.....	25.34	100	2,534	
Chicago & North-Western—Toledo & North-Western Ry.....	22.14	25	554	
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.....	12.64	65	822	
<i>Taylor</i>	5.79		276	
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.....	5.79	65	376	
<i>Union</i>	48.287		3,532	
Chicago, Burlington & Quincy R. R.....	23.797	80	2,004	
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.....	22.59	65	1,468	
<i>Van Buren</i>	33.50		1,675	
Chicago, Rock Island & Pacific—Keo, & Des Moines Div.....	33.50	50	1,675	
<i>Wapello</i>	34.389		4,770	
Chicago, Burlington & Quincy R. R.....	35.854	80	2,868	
Chicago, Rock Island & Pacific—Southwestern Division.....	7.71	50	386	
Chicago, Rock Island & Pacific—Keo, & Des Moines Div.....	20.00	50	1,000	
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad.....	9.823	75	737	
<i>Warren</i>	15.79		1,020	
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.....	15.79	65	1,020	
<i>Washington</i>	38.60		1,930	
Chicago, Rock Island & Pacific—Southwestern Division.....	35.64	50	1,782	
Chicago, Rock Island & Pacific—Oskaloosa Division.....	14.02	50	701	
<i>Wayne</i>	27.78		1,399	
Chicago, Rock Island & Pacific—Southwestern Division.....	27.78	50	1,399	
<i>Webster</i>	62.70		1,986	
Chicago & North-Western—Toledo & North-Western Ry.....	25.95	25	649	
Dubuque & Sioux City—Main Line.....	26.74	50	1,337	

TABLE No. IV—CONTINUED.

* NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.		Total assessed value.
		\$	¢	
<i>Woodbury</i>	36.535			2,381
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	.94	65	61	
Dubuque & Sioux City—Main Line.....	6.41	50	320	
Sioux City & Northern Railroad.....	6.85	80	548	
Sioux City & Pacific R. R.....	22.33	65	1,452	
<i>Worth</i>	29.883		914	
Burlington, Cedar Rapids & Northern—Main Line.....	16.61	40	665	
Chicago, Milwaukee & St. Paul—Austin Branch.....	11.27	15	169	
<i>Wright</i>	49.99		1,640	
Burlington, Cedar Rapids & Northern—C. R. & St. W. Ry.....	35.11	46	1,614	
Chicago & North-Western—Toledo & North-Western Ry.....	23.85	55	1,312	
Total.....	3,794.807			\$ 212,834

TABLE No. V.

Gross earnings, operating expenses and net earnings or loss of each railroad in this State for the year 1892, and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1902.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Albia & Centerville Railway	\$ 36,146.42	1,419.85	\$ 24,984.11	1,439.17	\$ -1,462.31	60.86			\$ 558.25
Ames & College Railway	6,003.00	3,001.50	4,002.48	2,001.24	2,000.52	1,018.26			25.94
Burlington & Northwestern Railway	68,722.29	1,774.30	54,788.71	1,414.54	13,933.58	359.76			1,312.82
Burlington & Western Railway	81,796.73	1,396.26	65,345.56	1,356.06			16,451.17	26.68	1,383.23
Burlington, Cedar Rapids & Northern	2,558,920.06	4,105.07	1,743,805.09	4,122.88	815,055.08	1,942.16			55,048.14
Burlington, Cedar Rapids & Northern Ry.	134,302.89	1,703.54	111,340.91	1,391.64			23,961.98	288.16	4,740.00
Jowa City & Western Railway	302,953.80	2,880.91	275,320.96	2,103.69	27,632.84	778.25			30,289.98
Cedar Rapids, Iowa Falls & Northwestern	319,011.07	3,904.21	159,635.57	1,945.20	159,375.50	1,959.01			5,740.00
Cedar Rapids & Clinton Railway	19,027.61	818.63	17,320.51	2,031.35			18,308.06	1,214.72	1,300.00
Chicago, Decatur & Minnesota Railway	30,177.00	1,228.84	1,386.56	1,630.86	9,301.25	286.04			2,100.00
Davenport, Iowa & Dakota Railway									
Total of system	\$ 4,038,224.45	4,219.88	\$ 2,919,862.23	2,908.00	\$ 1,168,431.22	1,230.80			\$ 99,238.12
Chicago & North-Western									
Chicago & North-Western Railway	\$ 5,942,655.50	15,136.14	\$ 3,227,280.03	9,967.58	\$ 2,715,375.47	7,848.28			\$ 117,018.67
Iowa Midland Branch	83,694.26	1,728.78	172,702.49	2,432.17			86,092.14	1,284.46	8,550.41
Stanwood & Tipton Branch	7,774.49	91.64	27,239.50	3,212.88			19,465.01	2,308.73	795.95
Ottawa, Cedar Falls & St. Paul Branch	90,800.42	1,320.05	243,777.16	3,897.31			147,606.74	2,360.25	7,091.63
Des Moines & Minneapolis Branch	245,619.19	1,653.90	284,964.53	4,803.45			37,743.34	637.60	9,897.45
Iowa South-Western Branch	44,732.03	826.56	15,528.33	1,642.16			40,855.40	783.50	7,568.82
Maple River Branch	360,177.07	1,853.71	157,569.12	1,231.74	87,577.95	531.90			81,003.95
Total Chicago & North-Western Railway	\$ 6,729,712.90	8,702.31	\$ 4,596,465.16	5,500.45	\$ 2,498,018.74	3,192.86			\$ 175,237.80
Toledo & North-Western Railway	1,713,696.85	4,471.35	1,282,628.73	3,805.91	391,068.12	865.34			74,117.00
Iowa Railway, Coal & Manufacturing Co.	27,190.12	8,254.94	11,877.26	2,654.54	15,312.86	4,702.40			795.30
Total of system	\$ 8,467,520.87	7,382.77	\$ 5,892,611.15	4,875.94	\$ 2,814,562.72	3,427.73			\$ 250,063.79
Chicago, Burlington & Kansas City Railway	\$ 166,124.59	2,159.81	\$ 125,355.80	1,614.00	\$ 40,778.79	525.81			\$ 6,492.52
Chicago, Burlington & Northern Railroad	6,702.00	10,718.98	90,012.76	56,414.30			24,310.26	45,606.06	1,568.51
Chicago, Burlington & Quincy									
Chicago, Burlington & Quincy R. R.	5,392,268.00	10,718.98	3,664,732.00	13,011.34	1,697,616.00	6,027.30			\$ 117,562.58
Rocky Mt. & St. Paul R. R.	278,821.00	6,506.44	168,238.00	2,979.47	110,583.00	2,616.97			13,197.94
Albia, K. & D. M. and D. M. & K. R. R.	187,821.00	2,321.55	194,748.00	2,872.00			37,127.00	547.54	9,304.48
Chariton, Des Moines & Southern R. R.	52,529.00	1,884.79	30,261.00	1,917.00			10,992.00	332.81	3,426.88
Chariton Branch	80,150.00	1,619.85	90,738.00	2,477.51			31,248.00	807.88	
Leon, Mt. Airy & S. W. R. R.	89,323.00	1,821.75	136,222.00	2,569.87			47,589.00	877.82	10,971.44
Creston Branch	89,361.00	2,037.51	89,494.00	2,038.28			2,323.00	56.35	6,139.64
Creston & Northern R. R.	37,587.00	1,268.74	41,118.00	1,884.19			3,531.00	127.45	3,288.11
Western Iowa R. R.	12,880.00	263.60	23,547.00	1,158.24			11,667.00	262.74	2,580.00
Brownville & Nodaway Valley R. R.	25,004.00	1,014.89	27,253.00	1,478.03			11,840.00	461.74	4,300.00
Clarinda, College Springs & S. W. R. R.	10,500.00	1,028.82	24,810.00	1,565.82			8,541.00	539.00	
Nevada City Branch	44,820.00	1,615.54	10,351.00	1,411.86			20,821.00	789.32	4,367.91
Red Oak & Atlantic R. R.	17,750.00	980.83	25,887.00	1,438.80			8,132.00	461.97	2,215.32
Nevada City, Sidney & N. E. R. R.	7,077.00	335.08	25,741.00	1,222.44			18,664.00	886.36	2,618.59
Hastings & Ayres R. R.	9,668.00	875.90	13,289.00	844.91			4,259.00	398.96	1,007.00
Monmouth & Albia R. R.									863.08
Total of system	\$ 6,275,808.00	8,232.19	\$ 4,894,506.00	6,233.25	\$ 1,581,372.00	2,100.89			\$ 181,225.29
Chicago, Fort Madison & Des Moines Railway	\$ 44,804.11	865.45	\$ 22,817.45	660.31	\$ 11,986.66	238.14			\$ 587.75
Chicago, Iowa & Dakota Railway	51,264.91	1,946.64	17,645.31	1,782.94	4,340.73	183.80			2,442.02
Chicago, Milwaukee & St. Paul									
Chicago & Council Bluffs Division	3,281,727.78	9,398.47	2,531,265.83	6,678.77	900,361.95	2,721.70			60,078.56
Kansas City Division	765,897.73	4,222.25	650,703.17	4,065.54	115,194.56	856.72			15,870.87
Sioux City Branch	250,747.68	3,250.98	270,450.44	2,569.34	38,297.24	291.64			10,004.76
Dubuque Division	258,178.67	3,567.47	490,045.44	3,278.25	268,133.23	2,180.25			27,378.94
Cassida Branch	19,254.48	528.28	35,861.90	1,000.89			16,547.42	462.61	2,046.67
Volga Branch	100,822.10	859.50	18,942.30	1,147.45			72,613.51	588.05	1,007.00
Wasson Branch	14,821.86	622.77	37,277.80	1,430.05			18,755.87	871.25	1,449.44
Davenport & Northwestern Line	263,424.90	1,747.98	274,861.44	1,792.15	8,562.61	55.85			12,728.44
Dubuque & Northwestern Line	73,218.77	1,680.47	14,091.91	1,711.91			1,973.19	31.47	4,546.82
Maple Branch	42,424.96	1,225.77	47,491.98	1,271.34			5,068.08	145.57	2,470.17
Clinton Branch	29,815.02	2,963.67	37,673.48	3,768.58			8,068.04	801.83	1,616.91
Iowa & Minnesota Division	12,791.21	1,270.12	13,988.62	2,568.95	31,824.67	929.50			1,007.00
Austin Branch	105,965.10	4,850.27	88,230.61	3,190.96	47,734.49	1,600.22			2,690.40
Iowa & Dakota Division	2,185,775.90	7,330.77	1,903,807.60	3,443.14	1,138,150.40	3,987.58			52,793.50
Decorah Branch	8,442.30	449.65	12,374.96	1,705.15			24,794.20	8,280.90	1,295.19
Spirit Lake Branch	15,328.91	756.54	29,173.77	1,445.69			13,846.96	696.17	2,284.90
Sioux City & Dakota Division	127,562.80	1,245.55	81,143.82	2,001.16	48,418.28	1,145.45			6,068.07
Eden Branch	1,138.00	227.60	7,608.77	879.78			5,768.56	641.81	691.48
Total of system	\$ 8,217,275.29	8,215.15	\$ 5,677,823.00	5,672.35	\$ 2,300,802.69	1,642.82			\$ 210,614.12
Chicago, Rock Island & Pacific Railway	\$ 8,400,700.39	6,042.31	\$ 4,697,732.80	4,241.94	\$ 3,702,967.59	1,900.40			\$ 237,178.79
Chicago, St. Paul & Kansas City Railway	2,232,100.27	4,765.70	1,906,614.22	3,430.26	305,486.05	1,303.41			53,272.66

TABLE No. V—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1902.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Chicago, St. Paul, Minneapolis & Omaha— Main Line.....	\$36,974.24	\$11,155.42	\$21,869.24	\$7,390.36	\$14,985.00	\$3,765.00			\$15,601.24
Rock River Branch.....	10,861.77	622.80	7,224.10	414.80	3,637.67	308.00			3,187.10
Total of system.....	\$47,836.01	\$5,691.12	\$29,093.34	\$7,705.30	\$18,622.67	\$2,922.82			\$18,788.44
Chicago, Santa Fe & California Railway.....	\$37,547.47	\$13,000.88	\$27,575.88	\$10,478.34	\$6,971.59	\$2,622.54			\$10,982.74
Crooked Creek Railroad & Coal Company.....	19,332.24	827.66	12,308.80	599.34	5,563.44	258.34			2,577.07
Des Moines & Kansas City Railway.....	115,441.76	1,153.82	110,712.44	1,105.24	4,729.32	47.31			3,543.17
Des Moines, Northern & Western Railway.....	442,952.05	2,892.94	503,600.00	3,409.94			80,637.04	\$46.00	\$,938.18
A Des Moines Union Railway.....									
Dubuque & Sioux City— Main Line.....	\$2,386,738.76	\$7,002.04	\$1,887,343.13	\$4,248.10	\$89,383.03	\$2,752.94			\$1,188.90
Osawa Branch.....	51,725.42	875.22	95,371.18	1,562.98			40,646.75	\$67.76	14,832.24
Sioux Falls Branch.....	194,534.86	1,491.32	80,862.85	1,190.33	30,671.91	294.86			3,021.75
Cedar Rapids Branch.....	50,097.98	1,412.14	30,317.81	1,117.39			219.83	\$5.25	7,644.99
Cedar Falls & Minnesota Railroad.....	118,577.76	1,561.93	123,252.10	1,630.15			4,974.34	\$5.82	
Total of system.....	\$2,630,362.78	\$4,571.38	\$1,746,148.17	\$3,046.26	\$184,514.01	\$1,825.12			\$8,707.88
Humeston & Shenandoah Rail Road.....	\$48,751.67	\$1,568.42	\$44,440.88	\$1,534.22	\$2,310.79	\$1.30			\$,736.41
Iowa Central Railway.....	\$1,500,450.60	\$2,740.08	\$1,130,526.58	\$2,618.00	\$369,924.02	\$22.08			\$2,990.30
Iowa Northern Railway.....	15,648.39	2,638.83	19,443.89	2,773.00			975.00	\$14.17	\$69.21
Kansas City, St. Joseph & Council Bluffs— Kansas City, St. Joseph & Council Bluffs, R. R. Tarkio Valley R. R. Branch.....	\$300,048.18	\$3,675.97	\$195,064.59	\$3,584.43	\$4,981.50	\$1.54			\$5,810.87
	7,165.87	1,755.94	8,137.69	1,983.33			931.87	\$27.39	\$10.74
Total of system.....	\$7,242.00	\$3,541.50	\$203,192.28	\$3,472.30	\$4,049.72	\$41.17			\$,621.61
Keokuk & Western Railroad.....	\$37,647.32	\$2,841.27	\$138,607.07	\$1,895.65	\$6,040.15	\$44.72			\$,301.62
Mason City & Ft. Dodge Railroad.....	192,042.36	1,695.32	118,871.54	\$1,271.43	\$6,170.82	\$96.89			\$,074.94
Minneapolis & St. Louis Railway.....	\$300,320.62	\$2,835.39	\$364,670.78	\$3,223.06	\$135,859.84	\$112.30			\$1,862.17
Omaha & St. Louis Railway.....	299,488.79	\$4,490.98	\$38,751.60	\$3,861.96	\$40,737.19	\$68.02			\$,309.28
St. Louis, Keokuk & North-Western Railroad.....	78,633.06	\$1,339.41	\$4,919.09	\$79.38	\$3,713.97	\$60.03			\$,021.08
Sioux City & Northern Railroad.....	407,792.46	\$3,239.45	\$234,178.17	\$2,874.79	\$18,616.52	\$254.66			\$1,589.42
Sioux City & Pacific Railroad.....	413,730.04	\$3,132.29	\$295,623.63	\$3,067.19	\$118,106.41	\$145.10			\$1,530.17
Southern Iowa Railway.....									
Tabor & Northern Railway.....	\$10,682.52	\$1,215.42	\$10,351.87	\$1,177.69	\$31.65	\$7.73			\$103.14
Toledo, Peoria & Western Railway.....	\$7,627.13	\$7,197.64	\$18,086.29	\$7,808.84	\$30,540.93	\$39,888.80			\$17,888.53
Union Pacific—Union Division.....	\$135,283.10	\$1,796.50	\$303,018.49	\$2,691.43	\$7,481.39	\$94.63			\$,301.06
Winona & South-Western Railway.....	\$24,818.22	\$1,047.34	\$21,819.60	\$922.06	\$2,068.62	\$115.28			
Total.....	\$44,284,053.06	\$5,223.11	\$31,547,499.17	\$3,730.86	\$12,736,553.91	\$1,602.22			\$1,222,592.22

a Burlington & North Western Railway—Includes the earnings on through business between Burlington and Mediapolis, 13.3 miles, over the Burlington, Cedar Rapids & Northern Railway.

b Burlington & Western Railway—Includes the earnings on through business between Burlington and Winfield, 33.8 miles, over the Burlington & North Western Railway. This includes 13.3 miles of the Burlington, Cedar Rapids & Northern Railway.

c Burlington, Cedar Rapids & Northern—Includes the earnings between Hayfield and Forest City, 7.20 miles, over the Minneapolis & St. Louis Railway.

d Chicago, Burlington & Kansas City Railway—Includes the earnings between Burlington and Vile, 25 miles, over the Chicago, Burlington & Quincy Railroad, and between Bloomfield and Moulton, 14.1 miles, over the Wabash Railroad.

e Chicago, Burlington & Quincy Railroad—The Moulton & Albia Railroad was not operated during 1902.

f Chicago, Fort Madison & Des Moines Railway—Earnings on 49.70 miles.

g Chicago, St. Paul, Minneapolis & Omaha—Includes the earnings between Le Mars and Sioux City, 27.51 miles, over the Dubuque & Sioux City Railroad.

h Des Moines Union Railway—A "representative company" acting as an agency at Des Moines for the Wabash Railroad Company, and the Des Moines, Northern & Western Railway Company, performing all necessary work for them and charging each at actual cost its due proportion for the expense thereby incurred.

i Dubuque & Sioux City Railroad—This does not include \$135,394.29 expended in construction work.

j Humeston & Shenandoah Railroad—Includes earnings between Humeston and Van Wert, over the Keokuk & Western Railroad.

k Iowa Central Railway—The company reports as having expended for new equipment and improvements \$107,642.47, which is not included in the operating expenses as shown above.

l Keokuk & Western Railway—Includes earnings between Keokuk and the State line, 2.33 miles, run over the St. Louis, Keokuk & North Western Railroad.

m Toledo, Peoria & Western—No report received for 1902.

n Union Pacific Railway—Obtained on basis of road mileage in Iowa to road mileage from Council Bluffs to Ogden.

APPENDIX.

TABLE No. I.

Abstract of assessments of railroad property in the State of Iowa for the years 1874 to 1893 inclusive.

YEAR.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		
		Total.	Per mile.	Total.	Per mile.	Percentage.
1874.....	3,728.8	21,719,869.8	5,823.8	15,430,620.8	4,139.1	14.1
1875.....	3,705	21,986,658	5,940	15,598,908	4,130	14.1
1876.....	3,851	22,566,683	5,903	16,422,568	4,219	13.5
1877.....	3,638	22,421,070	5,694	17,221,033	4,373	13.9
1878.....	4,075	21,619,978	5,306	17,847,728	4,380	12.1
1879.....	4,223	22,540,504	5,214	21,524,275	4,666	10.9
1880.....	4,811	24,039,126	4,967	23,595,165	4,834	10.2
1881.....	5,259	25,742,302	4,880	27,797,119	5,275	6.3
1882.....	5,732	26,325,284	4,587	29,378,653	5,108	6.8
1883.....	6,792	28,332,740	4,171	31,152,303	4,587	9.1
1884.....	7,106	29,886,869	4,206	35,460,225	4,994	8.4
1885.....	7,445	31,315,858	4,206	34,149,124	4,587	8.9
1886.....	7,456	33,216,686	4,435	35,492,423	4,730	8.4
1887.....	9,912	38,370,891	4,850	35,221,206	4,691	10.9
1888.....	8,291	42,100,575	5,198	37,762,535	4,536	11.4
1889.....	8,236	43,271,008	5,214	36,395,664	4,390	11.9
1890.....	8,350	42,858,890	5,180	37,462,779	4,536	11.4
1891.....	8,377	44,558,695	5,319	37,082,553	4,422	11.1
1892.....	8,403	44,666,137	5,316	40,416,488	4,810	11.1
1893.....	8,478	44,869,784	5,300	44,284,053	5,223	10.1

*This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this State, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the thirty-first day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

*This amount is based on the average number of miles of road operated within this State for the entire year ending December 31, of the year preceding.

TABLE No. II.

Classification of the railroads of the State as to the maximum charges allowed by law for the transportation of passengers.

CLASS "A."

Burlington, Cedar Rapids & Northern.
Chicago & North-Western.
Chicago, Burlington & Northern.
Chicago, Burlington & Quincy.
Chicago, Milwaukee & St. Paul.
Chicago, Rock Island & Pacific.
Chicago, St. Paul & Kansas City.
Chicago, St. Paul, Minneapolis & Omaha.
Chicago, Santa Fe & California.
Dubuque & Sioux City.
Omaha & St. Louis.
Sioux City & Northern.
Sioux City & Pacific.
Toledo, Peoria & Western.
Union Pacific.

CLASS "B."

Iowa Central.
Kansas City, St. Joseph & Council Bluffs.

CLASS "C."

Albia & Centerville.
Burlington & Northwestern.
Burlington & Western.
Chicago, Burlington & Kansas City.
Chicago, Ft. Madison & Des Moines.
Chicago, Iowa & Dakota.
Crooked Creek Railroad & Coal Company.
Des Moines & Kansas City.
Des Moines, Northern & Western.
Humboldt & Shenandoah.
Iowa Northern.
Keokuk & Western.
Mason City & Ft. Dodge.
Minneapolis & St. Louis.
St. Louis, Keokuk & Northwestern.
Tabor & Northern.
Wabash.
Winona & South-Western.

LAWS

Governing the assessment and taxation of railway property

GENERAL PROVISIONS.

Code of Iowa, Section 801. All other property [not exempt], real and personal, is subject to taxation in the manner directed. * * * * *

Sec. 803. Every inhabitant of this State, of full age and sound mind, shall assist the assessor in listing all property subject to taxation in this State, of which he is the owner, or has the control or management, in the manner hereinafter directed: * * * * * of a body corporate, company, society, or partnership, by its principal accounting officer, agent or partner. * * * * *

Sec. 808. Lands, lots, and other real estate belonging to any railway company, not exclusively used in the operation of the several roads, and all railway bridges across the Mississippi and Missouri river, shall be subject to assessment and taxation on the same basis as the property of individuals in the several counties where situated.

Sec. 809. No real estate used by railway corporations for road-beds shall be included in the assessment of individuals of the adjacent property, but all such real estate shall be deemed to be the property of such companies for the purposes of taxation: * * * * *

Sec. 810. All railway property not specified in section eight hundred and eight of this chapter, shall be taxed upon the assessment made by the executive council as provided in chapter five of title ten, at the same rates, by the same officers, and for the same purposes as individual property under the provisions of this chapter; and all provisions of this title relating to the levy and collection of taxes shall apply to the taxes so levied upon railway property.

Sec. 823. The assessor shall list every person in his township, and assess all the property, personal and real, therein, except such as is heretofore specifically exempted; * * * * *.

ASSESSMENT BY THE EXECUTIVE COUNCIL.

Sec. 1317. On the first Monday of March in each year, the executive council shall assess all the property of each railway corporation in this State, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway.

Sec. 1318. The president, vice-president, or general superintendent, and such other officers as such council may designate of any corporation operating any railway in this State, shall furnish said council on or before the fifteenth day of February in each year, a statement, signed and sworn to by one of such officers, showing in detail for the year ending on January the first preceding:

1. The whole number of miles owned, operated or leased in the State by such corporation making the return, and the value thereof per mile, with a detailed statement of all property of every kind, and the value, located in each county in the State.

2. Also a detailed statement of the number and value thereof of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating or repairing such railway in this State; and on railways which are part of lines extending beyond the limits of this State, the return shall show the actual amount of rolling stock in use on the corporation's line in the State during the year for which return is made.

The return shall show the amount of rolling stock, the gross earnings of the entire railway, the gross earnings of the same in this State, and all property designated in the next section, and such other facts as such council may, in writing require. If such officers fail to make such statement, said council shall proceed to assess the property of the corporation so failing, adding thirty per cent to the assessable value thereof.

Sec. 1319. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire railway within the State, and shall include the right of way, road-bed, bridges, culverts, rolling-stock, depots, station grounds, shops, buildings, gravel beds, and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January the first, preceding, and any and all other matters necessary to enable said council to make a just and equitable assessment of said railroad property. If a part of any railway is without this State, then, in estimating the value of its rolling-stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the State bears to the business of the railway without the State; such valuations shall be in the same ratio as that of the property of individuals.

Sec. 1320. On or before the twenty-fifth day of March in each year, said council shall transmit to the county auditor of each county through which any railway may run, a statement showing the length of the main track of such railway within the county, and the assessed value per mile of the same as fixed by a pro rata distribution per mile of the assessed value of the whole property named in the preceding section. Said statement shall be entered on the proper record of the county.

Sec. 1321. At the first meeting of the board of supervisors held after said statement is received by the county auditor, they shall make and cause the same to be entered in the proper record, an order, stating and declaring the length of the main track, and the assessed value of such railway lying in each city, town, township, or lesser taxing district in their county through which said railway runs, as fixed by the executive council, which shall constitute the taxable value of said property for taxable purposes, and the taxes on said property when collected by the county treasurer shall be paid over to the persons or corporations entitled thereto as other taxes, and the county auditor shall transmit a copy of said order to the city council or trustees of such city, incorporated town, or township.

Sec. 1322. All such railway property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.

SLEEPING AND DINING CARS.

Acts of the Seventeenth General Assembly, Chapter 114, Section 1. In addition to the matters required to be contained in the statement provided for in section thirteen hundred and eighteen of the Code, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this State during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the State, and the total number of miles that said cars have been run or operated each month within and without the State.

Sec. 2. The executive council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof, that the monthly average number of miles that such cars have been run or operated within the State shall bear to the monthly average number of miles that such cars have been used or operated within and without the State, such valuation shall be in the same ratio of the property of individuals.

Sec. 3. The executive council shall, as provided in section thirteen hundred and eighteen and thirteen hundred and nineteen of the Code, first assess the value of the property of the corporation using sleeping and dining cars not owned by such corporation, and shall then add to such valuation, the amount of the assessed valuation of said sleeping and dining cars, made as hereinbefore provided, and such aggregate amount shall constitute and be considered the assessed value of the property of such corporation for the purposes of taxation.

CLASSIFICATION.

Acts of Fifteenth G. A., Chapter 68, Section 1. All railroad corporations organized or doing business in this State, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight, which are herein prescribed. All railroads in this State shall be classified according to the gross amount of their respective annual earnings within the State, per mile, for the preceding year, as follows: Class "A" shall include all railroads whose

gross annual earnings, per mile, shall be four thousand dollars or more. Class "B" shall include all railroads whose gross earnings, per mile, shall be three thousand dollars, or any sum in excess thereof, less than four thousand dollars. Class "C" shall include all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars.

Sec. 2. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding one hundred pounds in weight, as follows: Class "A," three cents; class "B," three and one-half cents; class "C" four cents; provided, that no such corporation shall charge, demand or receive any greater compensation per mile for the transportation of children, twelve years of age or under, than half the rate above prescribed; and provided, also, a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

Sec. 7. It shall be the duty of each railroad corporation operating a railroad in this State during the month of January, 1875, and each and every year thereafter, to make and return to the governor a statement of its gross receipts on its entire road within this State for the year preceding and ending on the thirty-first day of December. Said statement shall be sworn to by the president and superintendent of the road in this State, and shall contain a detailed statement of the entire receipts for transportation of freight and passengers, and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation so failing to a penalty of one hundred dollars per day for each and every day after such report is due until it is made, to be recovered in an action in the name of the State of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said returns, it shall be their duty to classify the different railroads in this State, as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate in any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. And any change of rates made by any railroad corporation pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such changes. * * *